



公司註冊處  
COMPANIES REGISTRY



2003-04 年報  
ANNUAL REPORT

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公司註冊處營運基金  
年報

二零零三年四月一日至二零零四年三月三十一日

**COMPANIES REGISTRY TRADING FUND**

**Annual Report**

1 April 2003 to 31 March 2004

按照《營運基金條例》第8條呈交

*Submitted in accordance with section 8 of the Trading Funds Ordinance*

# 理想 • VISION

**受世界認同為卓越的公司註冊處，  
為社會提供優質服務。**

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

## 使命

- 為客戶提供高效率、具成本效益和優良的服務與設施，以辦理有限公司註冊及登記和查閱公司文件。
- 因應客戶的需要和期望，引進現代科技，不斷檢討和改善本處所提供的各項服務和設施。
- 採用適當的人力資源管理策略，激勵員工，達成本處的目標。

## 信念

- 以客為尊：重視客戶的意見。按照他們的需要和期望，發展服務項目和釐定質素水平。
- 群策群力：關懷和尊重我們的員工。透過全體熱誠能幹的工作人員，同心協力，推行優質服務。
- 精益求精：採納嶄新的意念、科技和工作模式，不斷改良本處的設施和服務質素。

## MISSION

- To provide our customers with efficient, cost-effective and quality services and facilities to incorporate companies and to register and examine company documents.
- To continuously review and improve our services and facilities, taking account of the needs and expectations of our customers and the best modern technology available.
- To motivate our staff to achieve organizational objectives by adopting appropriate human resource management strategies.

## VALUES

- To care for and respect our customers by listening to them and taking into account their needs and expectations when shaping the type and quality of service which we deliver.
- To care for and respect our colleagues as a quality service can be delivered only through dedicated people of high calibre working together as a team.
- To change for the better by remaining receptive to new ideas, technologies and work practices so as to improve the level and quality of our services and facilities.



公司註冊處  
COMPANIES REGISTRY



鍾悟思太平紳士

公司註冊處處長

**Mr G W E Jones, JP**

Registrar of Companies



劉嘉寧

副首席律師

**Mr E Lau**

Deputy Principal Solicitor



蕭善頌女士

公司註冊處律師

**Ms D Silkstone**

Registry Solicitor



劉麗芬女士

公司註冊處經理

**Miss P Lau**

Registry Manager



周漢欽

助理首席律師

**Mr H Y Chau**

Assistant Principal Solicitor



何天正

業務經理

**Mr T C Ho**

Business Manager



林盛波

拓展經理

**Mr F Lam**

Development Manager

## GENERAL MANAGER'S STATEMENT

### 概要

本處在二零零三至零四年度的淨盈餘為 4,820 萬元，回報率達固定資產平均淨值的 10%，屬理想的水平。「公司註冊處綜合資訊系統」現正分階段推行，第一階段在二零零五年年初實施。到二零零六年推行第二階段時，本處將進入全電子化運作的新時代。至於落實「公司法檢討」和「企業管治檢討」所提出的建議方面，我們繼續取得良好進展。

### 業務情況

在截至二零零四年三月三十一日的年度，註冊成立的新公司總數達 48,463 間，較二零零二至零三年度的 53,549 間減少 9.5%。年內解散的公司數目為 51,892 間，減少 9.7%。因此，公司登記冊上的本地公司總數截至二零零四年三月三十一日為 500,919 間，與二零零三年三月三十一日的總數 504,246 間相比，出現輕微下降。另一方面，截至二零零四年三月三十一日，根據《公司條例》第 XI 部註冊的海外公司總數為 7,057 間，較上一年度多 253 間。其他類別服務的業務變動情況並不一致。在二零零三至零四年度，提交本處存檔的文件、申請更改公司名稱及登記押記的個案，分別增加了 0.2%、4.4% 和 8.1%，而查閱縮微膠片的個案則減少 3.1%。

### Overview

In 2003-04, the Registry achieved a net surplus of \$48.2 million, representing a healthy return of 10% on the average net fixed assets employed. The phased implementation of the Integrated Companies Registry Information System (ICRIS), starting with Phase I in early 2005, will bring the Registry into a new era with a fully-electronic operation upon the implementation of Phase II in 2006. We have continued to make good progress regarding the implementation of the recommendations arising from the reviews of company law and corporate governance.

### Business Volumes

For the year ended 31 March 2004, a total of 48,463 new companies were incorporated, a decrease of 9.5% compared with 53,549 in 2002-03. The number of dissolutions of companies during the year decreased by 9.7% to 51,892. As a result, the total number of local companies on the public register on 31 March 2004 dropped slightly to 500,919, compared to 504,246 on 31 March 2003. On the other hand, the total number of oversea companies registered under Part XI of the Companies Ordinance stood at 7,057 on 31 March 2004, 253 more than the previous year. Movements in volumes of other types of services were rather mixed. 2003-04 saw increases of 0.2%, 4.4% and 8.1% in the number of documents filed, applications for changes of company names and charges registration respectively, while microfilm searches decreased by 3.1%.

## GENERAL MANAGER'S STATEMENT

### 財務業績

在截至二零零四年三月三十一日的年度，本處的營業額為2億3,440萬元，較上一年度減少3.3%，主要是來自公司辦理註冊成立的收入下降所致。不過，由於本處嚴格控制成本，年內扣除利息開支和稅款後的淨盈餘達4,820萬元，較二零零二至零三年度錄得的4,040萬元增加19.3%。固定資產平均淨值的回報率為10%。

### 工作效率與生產力

本處的生產力是按每人每個工作天的加權生產量計算。在這方面來說，本處在二零零三至零四年度的整體生產力，較二零零二至零三年度上升4%。我們會繼續盡力提高工作效率及生產力。

### 客戶服務

本處致力持續改善服務和設施，為客戶提供高效率、具成本效益的優質服務。為此，我們正重組組織架構和運作策略，以滿足客戶日益殷切的需要和期望。為了讓客戶知悉本處最近期的工作表現及服務標準，本處每年發表工作目標和成績。在截至二零零四年三月三十一日的年度，本處在13項主要服務的表現，均遠遠超出所承諾的服務標準。由於員工努力不懈，克盡厥職，二零零三至零四年度接獲的投訴只有16宗，是歷來最低的水平。我們透過客戶聯絡小組、一年一度的客戶服務調查及探訪客戶，收集有關資料，從而不斷提升服務質素。一如既往，本人再次感謝客戶聯絡小組全體成員在年內熱心服務，作出不少貢獻。

### Financial Results

The business turnover for the year ended 31 March 2004 was \$234.4 million, a decrease of 3.3% over that for last year, attributable largely to a decrease in the revenue from incorporations. However, as a result of our tight control over costs, the net surplus for the year, after deducting interest expenditure and taxation, amounted to \$48.2 million, an increase of 19.3% compared with \$40.4 million recorded in 2002-03. The return on the average net fixed assets employed was 10%.

### Efficiency and Productivity

The Registry measures the productivity of its activities in terms of weighted output per man-day. In this respect, the department's overall productivity in 2003-04 increased by 4% compared to 2002-03. We will continue to strive for improvements in efficiency and productivity wherever possible.

### Customer Services

We are fully committed to continuously improving our services and facilities, and providing our customers with efficient, quality and cost-effective services. In this respect, we have been reshaping our organisational structure and operational strategy to meet the growing needs and expectations of our customers. To keep customers updated regarding our performance and service standards, the department publishes its performance targets and results annually. For the year ended 31 March 2004, we have well exceeded all our 13 service performance pledges in core activities. Thanks to our unrelenting staff efforts, the total number of complaints received has reached a record low level of 16 in 2003-04. Through our Customer Liaison Group, the annual customer survey and visits to customers, we gather the information necessary to continually enhance our services. As always, I would like to express my gratitude and appreciation to all members of the Customer Liaison Group for their service and contributions throughout 2003-04.



## 人力資源

截至二零零四年三月三十一日，本處僱用 396 名常額編制及合約員工。這批優秀的員工，對於確保本處有效率地處理日增的工作量，並且以具創意的的方法應付新挑戰，十分重要。各同事工作勤奮，貢獻良多，本人謹此衷心向他們致謝。處方會不斷給予支援，為他們提供適當的培訓和安全的工作環境。我們的員工具有創新的精神，熱誠的工作態度，相信他們定會再接再厲，為客戶提供高質素的服務，確保本處繼續取得成功。

## 聯線查冊服務

「公司註冊處聯線公眾查冊系統」讓用戶以聯線方式，直接查閱本處已擴充的資料庫所載的主要公司資料，該系統一直運作暢順。我們已把該查冊系統的合約期延長至「公司註冊處綜合資訊系統」第一階段啓用為止，使客戶可以繼續聯線查冊，免受影響。

## 策略性改革計劃

「策略性改革計劃」的其中一個主要項目，是發展「公司註冊處綜合資訊系統」，該系統的第一階段快將完成，新系統將於二零零五年年初投入運作。第一階段完成後，本處客戶可隨時隨地通過互聯網，聯線查閱本處資料庫備存的公司最新資料及已登記公司文件的數碼影像。第一階段完成後，第二階段的發展工作便會馬上展開，包括聯線辦理文件登記和註冊成立新公司，預計第二階段可在二零零六年完成。「公司註冊處綜合資訊系統」全面實施後，本處可採用全電子方式接收、處理、儲存及發布資料，為世界各地的客戶提供極高質素和具成本效益的服務。

## Human Resources

As at 31 March 2004, the Registry employed 396 staff on permanent pensionable or contract terms. The high quality of the department's staff is a key factor in ensuring that an ever increasing workload and new challenges are handled efficiently and imaginatively. I would like to express my heartfelt thanks to all my colleagues for their sheer hard work and contributions. The Registry will constantly support them by providing adequate training and a safe working environment. I am confident that our highly innovative and dedicated staff will continue to provide high quality services to our customers to ensure the department's continuing success.

## On-line Search Services

The Companies Registry On-line Public Search System (CROPS), which gives subscribers direct online access to key company information in our expanded database, has been running very smoothly. We have extended the contractual period of CROPS to synchronise with the implementation of Phase I of ICRIS so that customers can continue to conduct on-line searches without interruption.

## Strategic Change Plan

The implementation of Phase I of ICRIS, which is an integral part of the Strategic Change Plan (SCP), is near completion. The new system will be put into production in early 2005. On the completion of Phase I of ICRIS, the Registry's customers will be able to conduct online internet searches on current data and digitised images of registered company documents kept in the Registry's database anytime, anywhere. Phase II of ICRIS, which will include the implementation of online document registration and incorporation, will be developed immediately after the completion of Phase I and is expected to be completed in 2006. Upon the full implementation of ICRIS, the Registry will be able to receive, process, store and disseminate information on a fully electronic basis, providing very high quality and cost-effective services to our customers throughout the world.

### 其他法律、政策及規管問題

本處的角色與職能除包括一般「公司註冊處」的角色與職能外，亦涵蓋法律、政策及規管領域，範圍至為廣闊。本處是推動公司法改革的主要政府機構，在全面檢討《公司條例》方面擔當重要角色。再者，本處為公司法改革常務委員會提供秘書處服務，並在策劃及統籌該委員會負責的企業管治檢討方面，擔當非常重要的角色。該項檢討於二零零零年年初展開，最近已經完成。此外，本人是財政司司長在香港會計師公會理事會的代表。在這方面，本人參與討論有關「開放」香港會計師公會理事會、調查委員會及紀律委員會會籍的建議，亦參與改革會計專業現行的自我監管制度。其間，政府曾諮詢證券及期貨事務監察委員會、香港交易及結算有限公司和香港會計師公會，並正就設立獨立調查局及財務匯報檢討委員會的建議，制訂詳細方案。獨立調查局負責處理核數師被指稱在涉及上市公司的會計和審計工作上違規及道德操守失當的事件，而財務匯報檢討委員會則有權調查上市公司的財務報表，並可要求上市公司對其財務報表作出必要的修改。

### Other Legal, Policy and Regulatory Issues

The department's role and functions embrace a wide range of legal, policy and regulatory issues in addition to those of a pure 'companies registry'. The department is the Government's principal authority on company law reform and is playing a key role in the Overall Review of the Companies Ordinance. Furthermore, the Companies Registry provides the secretariat for the Standing Committee on Company Law Reform (SCCLR) and has a critically important role in planning and co-ordinating the recently completed Corporate Governance Review (CGR) undertaken by the SCCLR since early 2000. In addition, I represent the Financial Secretary on the Council of the Hong Kong Institute of Certified Public Accountants (HKICPA). In this respect, I have participated in the discussion of the proposals to 'open-up' the membership of the HKICPA's Council and Investigation and Disciplinary Committees, and reform of the accountancy profession's existing self-regulatory regime. As part of this process, the Administration, in consultation with the Securities and Futures Commission (SFC), Hong Kong Exchanges and Clearing Limited (HKEx), and the HKICPA, is now formulating detailed proposals regarding the proposed establishment of the Independent Investigation Board (IIB) and the Financial Report Review Panel (FRRP). The IIB will deal with alleged accounting, auditing and ethics irregularities committed by auditors involving listed companies whereas the FRRP will have the power to investigate listed companies' financial statements and to enforce any necessary changes to them.

## 檢討《公司條例》

公司法改革常務委員會在二零零零年二月發表的報告載有 62 項建議，包括對《公司條例》某些條文的修訂；需要進一步研究的項目；以及對《公司條例》結構方面的重要建議，例如重寫及重組該條例。有關對條例某些條文的修訂建議，已全部納入二零零三年七月制定的《2003 年公司（修訂）條例》，並於二零零四年二月十三日實施。有關加強股東補救方法的主要建議，包括引入法定衍生訴訟，以及全面改革關於海外公司的《公司條例》第 XI 部，已納入二零零四年七月制定的《2004 年公司（修訂）條例》。

公司法改革常務委員會所提出餘下與企業管治有關的建議，以及現正檢討《公司條例》的會計及審計條文的「政府／香港會計師公會聯合工作小組」所提出的多項建議，都會納入下一項主要的公司修訂條例草案內。

過去四年間，政府通過一系列主要的公司修訂條例草案，逐步實施公司法改革常務委員會的各項建議。不過，我們現已進入另一階段，不能再單靠一系列公司修訂條例草案繼續推行改革計劃，而須全面重寫《公司條例》。我們希望這項重要工作可於二零零五年展開，但須視乎是否有資源可供運用而定。

## Review of the Companies Ordinance

The SCCLR's report, published in February 2000, contained 62 recommendations including a mix of amendments to specific sections of the Ordinance; topics which required further research and study; and major structural proposals such as rewriting and re-structuring the Ordinance. All the proposals regarding amendments to specific sections of the Ordinance were included in the Companies (Amendment) Ordinance 2003 which was enacted in July 2003 and implemented on 13 February 2004. Major recommendations to enhance shareholders' remedies, including the introduction of a statutory derivative action and a complete reform of Part XI of the Companies Ordinance regarding overseas companies have, inter-alia, been included in the Companies (Amendment) Ordinance 2004 which was enacted in July 2004.

The remaining corporate governance related recommendations of the SCCLR and many recommendations made by the Joint Government/HKICPA Working Group (JWG) which is reviewing the accounting and auditing provisions of the Companies Ordinance will be included in the next major companies amendment bill.

Over the past four years, the Government has been steadily implementing the SCCLR's recommendations in the context of a series of major companies amendment bills. However, we have now got to a stage where the reform programme cannot proceed in the context of a series of companies amendment bills alone but has to be subject to the complete rewrite of the Companies Ordinance. Subject to the availability of resources, it is hoped to begin this major initiative in 2005.



## GENERAL MANAGER'S STATEMENT

### 企業管治

公司法改革常務委員會已完成第二階段全面檢討企業管治的工作，並於二零零四年一月二十日發表最終建議。這些建議已經或現正付諸實施。

### 展望未來

本處去年慶祝成為獨立政府部門十周年。過去十年，我們不斷致力提高各項公共服務的質素，成效顯著。本處能夠取得理想成績，全賴各員工在本處任職期間努力耕耘，作出重大貢獻。在二零零三年十二月十九日慶祝本處成立十周年的聯歡晚宴上，我很高興見到不少已退休或調往其他部門的舊同事參加，與我們重溫昔日共事的歡樂和喜悅。

不過，我們絕不能自滿。本處的理想，是受世界認同為卓越的公司註冊處，為社會提供優質服務。我們在二零零五年年初開始分階段實施「公司註冊處綜合資訊系統」，目的是要在降低營運成本的同時，加強資料的保安和完整性，使客戶可以快捷妥當地查閱公司資料、遞交文件存檔和辦理註冊手續。當該系統在二零零六年全面推行後，公司註冊處將會全電子化運作，全日二十四小時不斷為世界各地的客戶提供優良的服務。同樣地，《公司條例》經過全面改革後，將會為商界提供一個營商的法律架構，以切合二十一世紀的需求和需要。

### Corporate Governance

The SCCLR completed Phase II of its comprehensive review of corporate governance and issued its Final Recommendations on 20 January 2004. Action has been taken or is being taken to implement these recommendations.

### The Future

Last year, the Companies Registry celebrated the department's tenth year as an independent government department. Over the past ten years, the Registry has made a sustained effort to enhance the quality of its public services and has achieved very significant improvements. This very major achievement would not have been possible without the efforts and contributions by all our staff during their time in the department. I was very happy to see that a number of my ex-colleagues of the Registry, who had already retired or had been transferred to other departments, came back to join the reunion dinner held on 19 December 2003 to mark the Registry's tenth year anniversary, sharing with us the fun and happiness of their old days with the department.

However, we must and cannot rest on our laurels. Our vision is to achieve world-wide recognition as an excellent Companies Registry giving the community a quality service. The phased implementation of ICRIS, starting in early 2005, will help to make the company searching, filing and registration processes as swift and efficient as possible with enhanced data security and integrity at reduced operating costs. Upon its full implementation in 2006, we will have a fully-electronic Registry providing 24-hour non-stop and top quality services to our customers throughout the world. Equally, a completely reformed Companies Ordinance will give the business community a legal framework for carrying out business which is commensurate with the demands and requirements of the 21st century.

展望未來數年，我們在技術、法律和規管等多方面的工作將會非常繁重。不過，本處自從在一九九三年八月以營運基金運作以來，一直有能力應付各種不同的挑戰，成績有目共睹。本處擁有充裕的財政儲備、最先進的科技、能幹的管理階層、廣闊的客戶網絡，以及全力支持本處的員工，本人深信，憑着這些優勢，本處定能繼續為市民提供一流的服務。

The coming years will see an enormous amount of work on many different fronts: technical, legal and regulatory. However, since the Registry commenced operating as a trading fund in August 1993, the department has always proved equal to responding to many and varied challenges. Armed with our healthy financial reserves, a state-of-the art technology base, capable management, a broad customer network and strong staff support, I have every confidence in the department's continuous ability to provide the community with a first-class service.



鍾悟思太平紳士  
公司註冊處處長暨  
公司註冊處營運基金總經理

**G W E Jones, J.P.**  
Registrar of Companies and General Manager  
Companies Registry Trading Fund

GENERAL MANAGER'S STATEMENT

過去五年本處改善客戶服務的重要里程碑  
**Important milestones over the past five years  
in improving our services to customers**

推出撤銷註冊服務，提供一個快捷、簡單及廉宜的方法，將不營運但有償債能力的私人公司從公司登記冊上刪除	1999	Introduction of the deregistration service to provide a quicker, simpler and cheaper method to remove defunct, solvent private companies from the register of companies
啓用已擴充的公司資料庫，客戶可在本處的辦事處查閱公司的主要資料，例如註冊辦事處地址、股本結構及董事和秘書的資料	2000	Introduction of an expanded database providing key company information such as registered office address, share capital structure, and particulars of directors and secretaries for searching at the Registry's Offices
推出「公司註冊處聯線公眾查冊系統」，讓用戶在其辦公室內以聯線方式查閱公司的主要資料		Launch of the CROPS for online searching of key company information by subscribers at their offices
經當時的財經事務局局長批准後實施公司註冊處策略性改革計劃		Implementation of the Companies Registry's SCP following endorsement by the then Secretary for Financial Services
增添「公司註冊處聯線公眾查冊系統」提供的服務，包括由專遞人員把縮微膠片送交客戶	2001	Enhancement of the services provided under CROPS including a new service for delivering microfiches to customers through couriers
完成有關「公司註冊處綜合資訊系統」的可行性研究，研究的目的是審議系統需求、技術規格等事宜，以便推行電子存檔、電子處理文件和電子查冊		Completion of the feasibility study for the ICRIS to examine the system requirements and technical specification, etc. for implementing electronic filing, electronic processing and electronic search
批出兩份合約，分別給承辦商推行第一階段「公司註冊處綜合資訊系統」和提供「將縮微膠片及紙張文件轉換為數碼影像」服務，以便開發一個新的綜合系統，提供電子化服務	2002	Award of the contracts for the implementation of ICRIS Phase I and the provision of microfiche and paper document conversion services to develop a new integrated system for delivery of electronic services
制定《2003年公司(修訂)條例》，以便實施《公司法改革常務委員會報告——關於香港公司條例檢討顧問研究報告的建議》報告書所載的第一階段建議，以及落實為推行第一階段「公司註冊處綜合資訊系統」而需要對《公司條例》作出的修訂	2003	Enactment of the Companies (Amendment) Ordinance 2003 to implement the first phase of the recommendations made in "The Report of the Standing Committee on Company Law Reform on the Recommendations of a Consultancy Report of the Review of the Hong Kong Companies Ordinance" and legislative amendments to the Companies Ordinance necessitated by ICRIS Phase I
完成把大約 6,700 萬格微型縮影文件轉換為數碼影像的工作		Completion of the exercise to convert approximately 67 million frames of microfilmed documents into digitised images





### 職能

公司註冊處於一九九三年五月一日成為獨立的政府部門，亦是根據《營運基金條例》率先以營運基金形式運作的部門之一。在二零零四年八月一日，本處度過了以營運基金形式運作的第十一年。本處負責實施及執行下述條例：—

- 《公司條例》(第 32 章)
- 《有限責任合夥條例》(第 37 章)
- 《受託人條例》(第 29 章)
- 《註冊受託人法團條例》(第 306 章)
- 《放債人條例》(第 163 章)
- 其他法團註冊條例

### Functions

The Companies Registry was established as an independent government department on 1 May 1993 and, on 1 August 2004, marked its eleventh year of operation as one of the first trading funds under the Trading Funds Ordinance. The department is responsible for administering and enforcing the following ordinances: —

- Companies Ordinance (Chapter 32)
- Limited Partnerships Ordinance (Chapter 37)
- Trustee Ordinance (Chapter 29)
- Registered Trustees Incorporation Ordinance (Chapter 306)
- Money Lenders Ordinance (Chapter 163)
- Miscellaneous incorporation ordinances



財經事務及庫務局副秘書長(財經事務)探訪本處

*The Deputy Secretary for Financial Services and the Treasury (Financial Services) visiting the Registry*

## OPERATIONAL ACTIVITIES

本處根據上述法例，執行下述主要職能：—

- **註冊及登記**

提供設施，讓公司、有限責任合夥公司、信託公司及註冊受託人的發起人，可為其公司辦理註冊成立手續；辦理海外公司登記；撤銷不營運但有償債能力的私人公司的註冊；以及登記公司按照各有關條例規定所遞交的文件。

- **公眾查冊**

提供設施，讓公眾人士查閱本處各類法定登記冊、微縮影片或電腦紀錄所保存的公司資料。

- **執行條例**

確保公司及其人員遵從有關條例，並履行責任。

- **政策及立法問題**

就與公司法及相關法例和企業管治有關的政策及立法問題，以及影響商界的其他政策及規管問題，向政府提供意見。

Within the framework of the above legislation, the Registry undertakes the following major functions: —

- ***Incorporation and Registration***

To provide facilities to allow the promoters of companies, limited partnerships, trust companies and registered trustees to incorporate their enterprises; to register oversea companies; to deregister defunct, solvent private companies; and to register all documentation required by the various ordinances governing those enterprises.

- ***Public Search***

To provide the public with facilities to search for the information held by the Registry on the various statutory registers, microfilmed or computerised records.

- ***Enforcement***

To ensure compliance by enterprises and their officers with their obligations under relevant ordinances.

- ***Policy and Legislation***

To advise the Government on policy and legislative issues regarding company law and related legislation, corporate governance and other policy and regulatory issues affecting the commercial sector.



## 服務與業務情況

### • 公司註冊成立 / 不營運公司撤銷註冊

在二零零三至零四年度，共有 48,463 間公司註冊成立，較二零零二至零三年度減少 9.5%，其中有 15,535 間新公司在二零零四年首季註冊成立。平均來說，每月有 4,039 間公司註冊成立。

本處由二零零四年二月十三日起引入「一名成員組成的公司」，加上簡化註冊手續，以遵從註冊規定的陳述書代替法定聲明，均有助公司註冊成立。平均來說，新註冊的公司有超過 50% 是一名成員組成的公司。

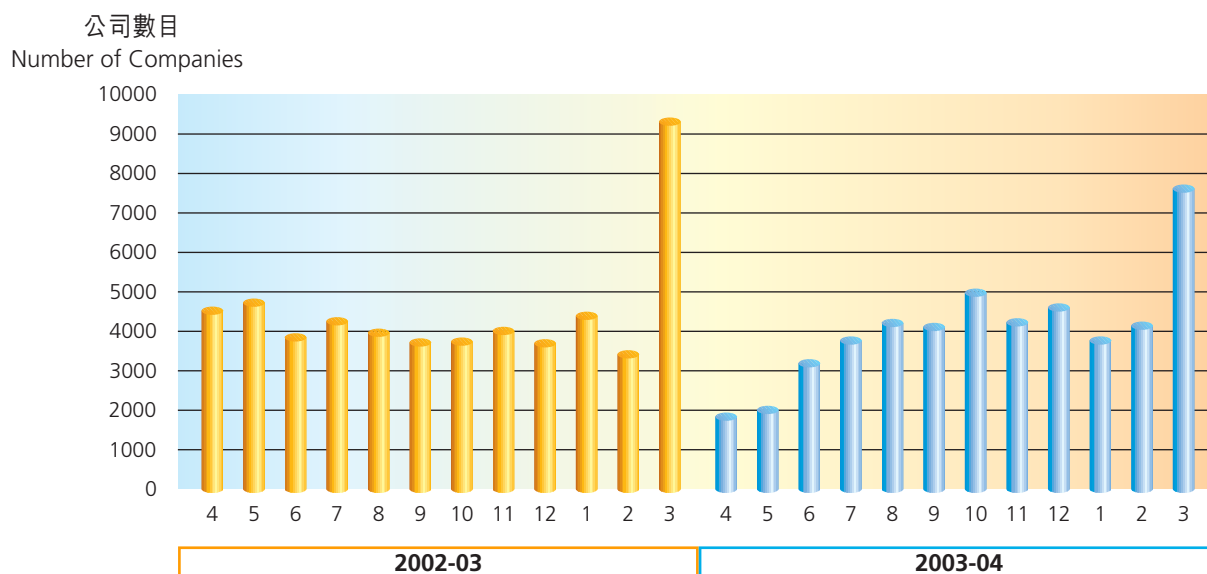
## Services & Business Volumes

### • Incorporation of companies/Deregistration of defunct companies

In 2003-04, a total of 48,463 companies were incorporated, a decrease of 9.5% compared to 2002-03. Of these newly incorporated companies, 15,535 were incorporated in the first quarter of 2004. On average, 4,039 companies were incorporated per month.

The introduction of one-member companies with effect from 13 February 2004 and the simplification of incorporation procedures by replacing the statutory declaration of compliance by a statement of compliance have facilitated incorporation activities. On average, over 50% of the newly incorporated companies are one-member companies.

## 註冊成立 Incorporations



在二零零三至零四年度，共有 29,979 間不營運公司根據《公司條例》第 291 條被剔除名稱，另有 19,540 間不營運但有償債能力的私人公司則根據該條例第 291AA 條被撤銷註冊。

截至二零零四年三月三十一日，共有 500,919 間本地公司名列公司登記冊。

In 2003-04, a total of 29,979 defunct companies were struck off under section 291 of the Companies Ordinance and 19,540 defunct, solvent private companies were deregistered under section 291AA of the Companies Ordinance.

As at 31 March 2004, the number of local companies on the public register was 500,919.

## OPERATIONAL ACTIVITIES

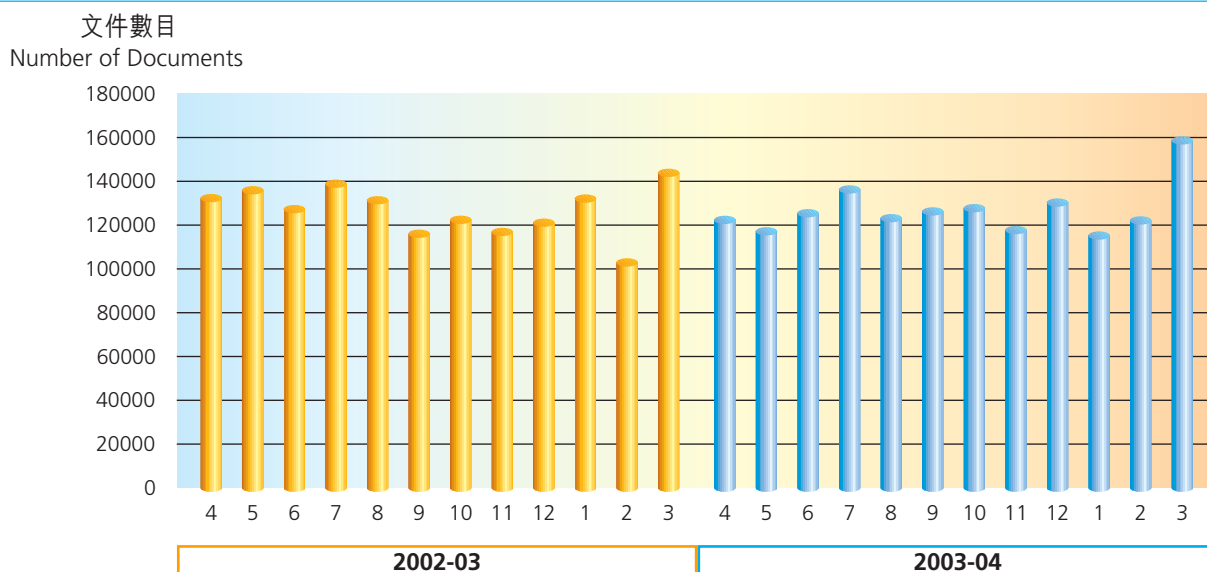
- 文件登記

在二零零三至零四年度，遞交本處登記的文件總數為 1,522,678 份，較二零零二至零三年度增加 0.2%，即每個工作天平均有 5,588 份文件遞交本處。

- *Registration of Documents*

In 2003-04, a total of 1,522,678 documents were received for registration, an increase of 0.2% compared to 2002-03. This represents an average of 5,588 documents received on each working day.

### 遞交文件登記 Documents Received for Registration



須向本處登記的文件涵蓋每間公司各方面的資料，例如組織章程大綱及組織章程細則、秘書及董事的委任及資料更改通知書、註冊辦事處座落地點通知書、股份分配申報表及周年申報表。在二零零三至零四年度，已登記及載入本處已擴充的資料庫以供公眾查閱的文件中，約有 32% 為申報公司董事及秘書的資料。

Documents required to be registered with the Registry cover many different aspects of a company, such as the memorandum and articles of association, the notification of appointment and changes of secretary and directors, the notification of situation of registered office, the return of allotments and the annual return. In 2003-04, about 32% of the documents registered and captured in the Registry's expanded database for public search provided information regarding company directors and secretaries.





- **公眾查冊**

公眾查冊服務的其中一項主要功能，是為客戶提供已登記的公司文件或表格的縮微膠片副本。客戶可免費在本處的縮微膠片閱讀室或在其辦公室內閱讀縮微膠片。他們亦可在本處的電腦終端機室免費查閱公司名稱索引及文件索引。

在二零零三至零四年度，公眾查閱縮微膠片紀錄的個案總數為 1,563,636 宗，較二零零二至零三年度減少 3.1%，即每個工作天平均有 5,738 宗。

此外，客戶可透過「查閱公司資料」及「查閱董事索引」的服務，取得公司的主要資料。在二零零三至零四年度，「查閱公司資料」及「查閱董事索引」的個案分別有 87,187 及 131,505 宗，較二零零二至零三年度分別增加 17.2% 及 20.5%。

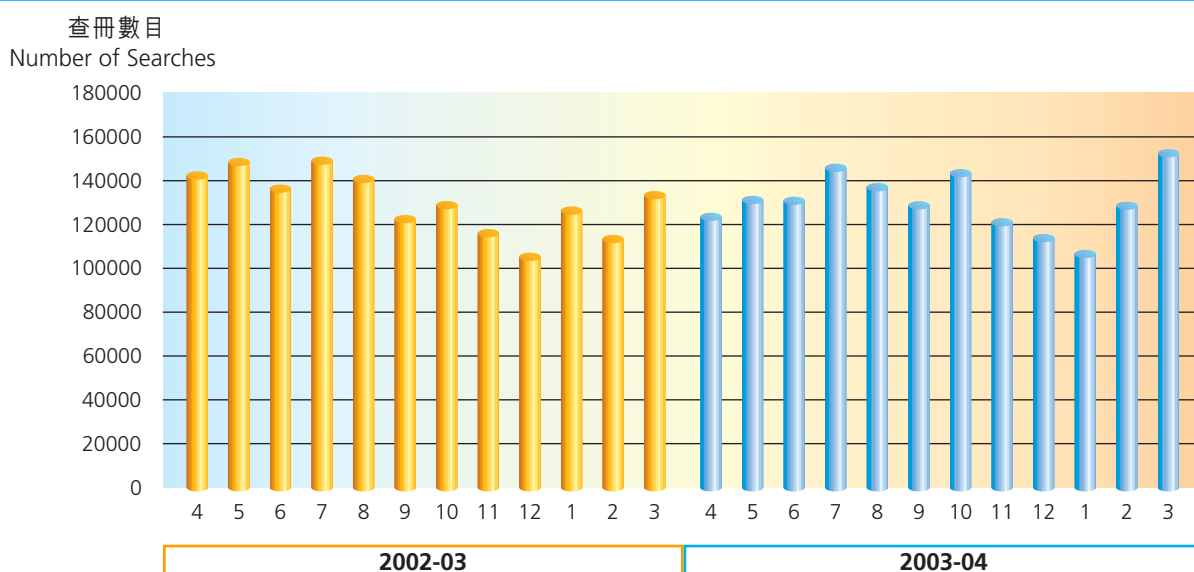
- **Public Search**

One of the key functions of the public search service is to provide copies of microfilmed company documents/forms filed at the Registry for customers who may read the content of the microfiches in either the Registry's Microfiche Reading Room free of charge or their own offices. Customers can also conduct searches on the company name and document indices at the Registry's Public Computer Terminal Room free of charge.

In 2003-04, a total of 1,563,636 public searches on microfilmed records were made, a decrease of 3.1% compared to 2002-03. This represents an average of 5,738 public searches made on each working day.

Customers can obtain key company information through the Company Particulars Search and Directors' Index Search. In 2003-04, a total of 87,187 and 131,505 Company Particulars Searches and Directors' Index Searches were made respectively, an increase of 17.2% and 20.5% respectively compared to 2002-03.

### 公眾查閱縮微膠片 **Microfilm Searches Made by Public**



## OPERATIONAL ACTIVITIES

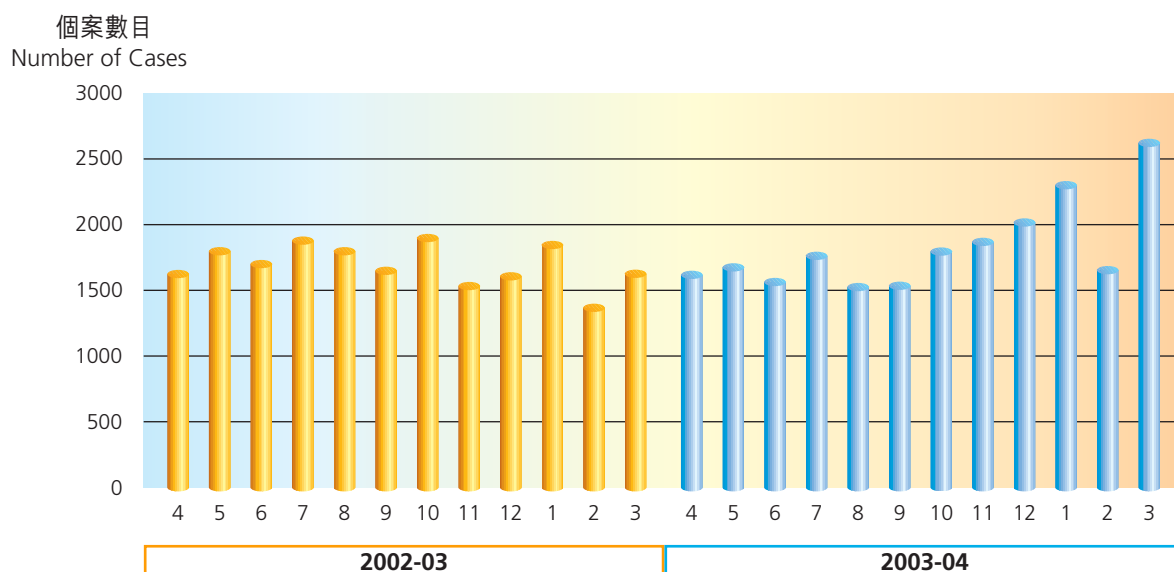
- **押記登記**

在二零零三至零四年度，遞交本處登記的押記總數為 21,940 宗，較二零零二至零三年度增加 8.1%，即每個工作天平均有 81 宗押記遞交本處。遞交本處登記的押記約有三分之二與物業有關。

- **Registration of Charges**

In 2003-04, a total of 21,940 charges were received for registration, an increase of 8.1% compared to 2002-03. This represents an average of 81 charges received on each working day. About two-thirds of the charges received were related to property.

### 登記押記 Charges Received for Registration



詳細的工作量統計數字載於附錄 A。

The detailed workload statistics are set out at Appendix A.



## 服務承諾與生產力

為確保本處向客戶提供高效率及優質的服務，本處自從轉為營運基金後，便實行服務承諾制度。該制度的承諾範圍包括以下主要服務：—

- 按照《公司條例》辦理公司註冊成立或登記事宜，以及不營運但有償債能力的私人公司的撤銷註冊事宜；
- 登記公司須遞交的文件；及
- 提供查閱公司紀錄的設施。

服務水平標準以各項服務能在標準處理時間內完成的百分比計算。本處會密切監察工作量的變動對服務水平的影響，並且參考客戶的意見和建議，以便每年檢討有關服務水平標準。本處的服務標準及表現詳載於下表：—

## Performance Pledges & Productivity

To ensure that the Registry provides an efficient and quality service to customers, the department has maintained a performance pledge system since the establishment of the trading fund. The following core services are covered in the system: —

- the incorporation/registration of companies and the deregistration of defunct, solvent private companies under the Companies Ordinance;
- the registration of documents required to be lodged by companies; and
- the provision of facilities for the search of company records.

Service level standards are measured in terms of percentages achieved against target response time. We closely monitor the performance standards in relation to fluctuations in workload and review the standards annually, taking account of customers' comments and suggestions. The Registry's detailed targets and performances are set out in the following table: —

OPERATIONAL ACTIVITIES

服務 Service	1993-94* 年度 實際 處理時間 Actual Response Time	2003-04 年度 標準 處理時間 Standard Response Time	2003-04 年度 工作表現 Achievement			2004-05# 年度 目標 Target		
			(目標) 達到標準 處理時間 的百分比 (Target) %	(實際表現) 達到標準 處理時間 的百分比 (Actual) %	高於/(低於) 目標 Over/ (Under) Achieved 百分比 %	標準 處理時間 Standard Response Time	達到標準 處理時間 的百分比 % Meeting Standard	
			(以工作天計算，另外述明者除外) (expressed in working days unless otherwise specified)					
<b>新公司註冊成立／登記</b> <b>Incorporation/Registration of new companies</b>								
— 本地公司 local company	7	6	98	100	2	6	98	
— 海外公司 overseas company	38	22	90	100	11	22	90	
<b>本地公司更改名稱</b> <b>Change of name of a local company</b>	不適用 N.A.	8	95	99	4	8	95	
<b>公司文件登記</b> <b>Registration of general documents</b>								
— 本地公司 local company	33	8	90	98	9	8	90	
— 海外公司 overseas company	47	8	90	99	10	8	90	
<b>押記登記</b> <b>Registration of charges</b>	12	9	90	99	10	9	90	
<b>查冊 Searches</b>								
— 特快服務櫃檯 (包括排隊輪候時間) express service (including queuing time)	22分鐘 min.	20分鐘 min.	95	100	5	20分鐘 min.	95	
— 普通服務櫃檯 ordinary service	1	1	95	100	5	1	95	
<b>影印服務</b> <b>Photocopying services</b>								
— 必須認證 certification required	1	1	95	100	5	1	95	
— 無須認證 certification not required	10分鐘 min.	10分鐘 min.	98	100	2	10分鐘 min.	98	
<b>在收款處遞交文件 (僅指排隊輪候時間)</b> <b>Submission of documents at the shroff office (queuing time only)</b>								
— 繁忙時間 peak hours	不適用 N.A.	20分鐘 min.	98	100	2	20分鐘 min.	98	
— 非繁忙時間 non-peak hours	不適用 N.A.	10分鐘 min.	98	100	2	10分鐘 min.	98	
<b>公司撤銷註冊</b> <b>Deregistration of companies</b>								
— 發出批准撤銷註冊函件 issue of approval letter	不適用 N.A.	5	96	100	3	5	96	

\*公司註冊處營運基金於一九九三年八月一日設立。  
The Companies Registry Trading Fund was set up on 1 August 1993.

# 直至「公司註冊處綜合資訊系統」第一階段投入運作為止。第一階段啓用後，本處將採用新的運作模式，並以一套新訂的服務標準取代現有標準。  
Up to the live-run of Phase I of the Integrated Companies Registry Information System (ICRIS). After the launching of Phase I of ICRIS, a new mode of operation will be adopted and a new set of target standards will replace the existing standards.





## 電腦化計劃

### 資訊科技管理

本處的日常運作現時由兩個資訊系統提供支援，即分別於一九九二和一九九四年開發的「公司註冊系統」和「公司來件紀錄冊及公司文件索引系統」。雖然處方不時改善這兩個系統，以配合運作和服務水平方面的要求，但這些系統的使用期快將完結，並將在二零零五年年初由「公司註冊處綜合資訊系統」完全取代。

推行「公司註冊處綜合資訊系統」會令本處的面貌煥然一新，尤其是在引進自動化工作流程系統和文件影像處理技術後，本處的運作更會全面改觀。我們深信有了這些經改良的新設施後，本處定能在大幅減省成本的同时，提供優質服務。

### 公司註冊處聯線公眾查冊系統

「公司註冊處聯線公眾查冊系統」在二零零零年九月推出，用戶可透過該系統以英文或中文聯線查冊。所提供的服務包括查閱公司名稱、文件索引、公司資料、董事索引及取消資格令。此外，用戶亦可以聯線方式訂購本處備存的公司文件縮微膠片，本處可安排專人送遞。該系統的用戶無須離開辦公室，即可方便快捷地取得公司的主要資料。與親自到本部門的辦事處查冊相比，該系統的服務時間較長，即星期一至星期五上午九時至下午七時（每天多三小時），星期六上午九時至下午五時（多五小時）。此外，該系統的服務組在服務時間內亦可協助客戶使用該系統及解答查詢。截至二零零四年三月三十一日，該系統共有 133 名用戶。該系統將在「公司註冊處綜合資訊系統」啓用時終止服務。

## Computerisation

### Information Technology (IT) Management

The Registry's daily operation is currently supported by two information systems, namely the Companies Registration System (CRS) and the Control Book & Document Index System (CBDIS), which were developed in 1992 and 1994 respectively. Notwithstanding the fact that these two systems have been enhanced from time to time to meet operational and performance requirements, they are now near the end of their serviceable lives and will be completely replaced by ICRIS in early 2005.

The implementation of ICRIS will give the Registry a completely new look. In particular, the introduction of the automated workflow system and the imaging technology will totally transform the department's operation. We are very confident that, with these new and improved facilities, the Registry will be able to provide top quality services at much reduced costs.

### The Companies Registry On-line Public Search System

CROPS is a system launched in September 2000, through which subscribers can conduct company searches online in English or Chinese. The services provided include company name search, document index search, company particulars search, directors' index search and disqualification orders search. Furthermore, subscribers can place orders online for microfiches containing microfilmed company documents filed with the Registry which are then delivered to them by couriers. Through the use of CROPS, subscribers can obtain key company information quickly and conveniently without leaving their offices. The service hours under CROPS are longer than those for conducting physical searches at the department's offices, from Monday to Friday from 9:00 a.m. to 7:00 p.m. (three hours more per day) and on Saturday up to 5:00 p.m. (five hours more). In addition, a Help Desk is available during service hours to assist customers in using CROPS and answer enquiries. As at 31 March 2004, there were a total of 133 CROPS subscribers. The CROPS service will be terminated upon the implementation of ICRIS.

### 環境保護

本處十分了解保護環境的重要性，並致力以合乎環保要求的方式，拓展本處各方面的服務和運作。本處有一名環保經理和四名助理環保經理，負責監督部門各項環保措施的發展和推行情況。本處為改善環境而採納的環保政策和原則如下：—

- (a) 鼓勵妥善使用能源和物料。為此，本處採納三項物料使用原則——減少廢物、廢物再用、循環再用，並購買環保產品。
- (b) 提高員工的環保意識，鼓勵他們採取環保措施。
- (c) 遵從有關環保法例、規例及標準。
- (d) 盡量減少廢物及污染物，確保廢物得到妥善處理。
- (e) 採用現代環保技術、盡量減少可能對環境造成的不良影響，以及繼續尋求方法對環保作出更大貢獻，作為長遠的環保措施。
- (f) 如有需要，安排由獨立專家進行環境審核。

### Environmental Protection

The Registry is very conscious of the importance of environmental protection and is committed to developing and conducting all our services and operations in an environmentally responsible manner. A Green Manager and four Assistant Green Managers have been tasked to oversee the development and implementation of green measures in the department. We have adopted the following environmental policies and principles to improve the environment: —

- (a) Encouraging the efficient use of energy and materials by adopting the three “R” principles —— Reduce, Re-use and Recycling of materials, and green purchasing.
- (b) Maintaining a high level of environmental awareness amongst staff and encouraging them to practise green environmental measures.
- (c) Complying with legislation, regulations and standards on environmental protection.
- (d) Minimising waste and contaminants and ensuring the safe handling of waste produced.
- (e) Pursuing environmental protection through the adoption of environmental friendly modern technologies, minimisation of possible adverse impact on the environment, and continuing to find ways to improve the Registry’s environmental performance.
- (f) Conducting environmental audits by independent experts as and when necessary.



我們的環保目標和實際表現載於下表：—

Our targets and actual performances are as follows: —

	2003年 目標 Target for 2003	2003年 實際表現 Performance in 2003	2004年 目標 Target for 2004
	百分比 %	百分比 %	百分比 %
<b>(a) 減少廢物</b> <b>Waste Minimisation</b> <ul style="list-style-type: none"> <li>• 利用已使用紙張的空白一面草擬文件 using blank side of used paper for drafting</li> <li>• 使用循環再造紙張／無木漿紙張 using recycled/wood-free paper</li> <li>• 使用舊信封或可多次使用的環保信封 re-using envelopes or using transit envelopes</li> <li>• 使用可替換筆芯的原子筆 using refillable ball pens</li> <li>• 在再次傳閱文件時，使用舊有的各套文件傳閱 using old sets of documents for re-circulation</li> </ul>	99	99	99
<b>(b) 回收廢物以便循環使用／再次使用</b> <b>Waste Recovery for Recycling/Re-use</b> <ul style="list-style-type: none"> <li>• 收集廢紙 collection of waste paper</li> <li>• 收集使用過的打印機色粉盒 collection of used printer cartridges</li> </ul>	98	98	98
<b>(c) 節省能源</b> <b>Energy Conservation</b> <ul style="list-style-type: none"> <li>• 確保在辦公時間外，關掉電燈、影印機等 routine checking to switch off lights, photocopiers etc. outside office hours</li> </ul>	99	99	99
<b>(d) 在節日期間採取的措施</b> <b>Measures at Festive Seasons</b> <ul style="list-style-type: none"> <li>• 使用舊有裝飾物品 re-using decorations</li> </ul>	99	99	99

本處作為營運基金部門，必須在財源自給的基礎上，按照商業原則運作。《營運基金條例》規定，營運基金的收益，以跨年計算，須足以應付提供政府服務所需的開支。此外，所運用的固定資產亦須產生合理回報。

在截至二零零四年三月三十一日的財政年度，營業總額及盈利分別為 2 億 3,440 萬元及 4,820 萬元，二零零二至零三年度錄得的數字則分別為 2 億 4,230 萬元及 4,040 萬元。在二零零三至零四年度，本處所運用固定資產平均淨值的回報率達 10%。

本處自一九九三年八月以營運基金運作以來，所運用固定資產平均淨值的回報率，平均每年高達 12.5%，比 10% 的目標回報率為高。取得這個良好業績的主要原因，是本處不斷致力提高生產力和嚴格控制成本。

本處過去多年累積的充裕盈餘，使本處免受經濟不景的衝擊，並可提供資本讓本處推行發展項目。本處在一九九三年八月一日成立時，政府調撥淨資產給公司註冊處營運基金，其中 2 億 7,670 萬元的資產淨值以貸款形式撥出。部門已於二零零三年八月一日償還最後一期欠款，因此現時沒有尚未清還的政府貸款。然而，推行「公司註冊處綜合資訊系統」需要大量流動現金，我們已為此取得立法會財務委員會批准，從資本投資基金撥出一筆貸款，用以推行該系統。基本上，該筆款項屬備用貸款，公司註冊處營運基金可在有需要時支取最多 1 億 5,000 萬元，而貸款必須在五年內清還。由於發展項目的投標價格十分理想，以及考慮到本處最近就未來數年所預

As a trading fund department, the Registry is required to operate on a self-financing basis and commercial principles. The Trading Funds Ordinance stipulates that a trading fund should meet expenses incurred in the provision of the government service out of its income, taking one year with another, and achieve a reasonable return on the fixed assets employed.

For the financial year ended 31 March 2004, the total turnover and surplus for the year amounted to \$234.4 million and \$48.2 million respectively, compared to the turnover of \$242.3 million and surplus of \$40.4 million recorded in 2002-03. We achieved a 10% return on the average net fixed assets employed for the year 2003-04.

The average annual rate of return on average net fixed assets employed since the Registry operated as a trading fund in August 1993 stands at a healthy level of 12.5%, compared to the target of 10%. This remarkable achievement was attributable to our constant efforts to enhance productivity and exercise tight control over costs.

The substantial surplus generated over the past years has protected the Registry from the adverse impact of the economic downturn and built up a healthy reserve to finance the department's development projects. On 1 August 2003, the department repaid the last instalment in respect of a government loan of \$276.7 million, which was used to finance part of the net assets appropriated to the Companies Registry Trading Fund (CRTF) upon its establishment on 1 August 1993. As a result, there is no outstanding loan due to the government. However, to meet the substantial cashflow requirements for implementing ICRIS, we have obtained the approval of the Finance Committee of the Legislative Council for another loan from the Capital Investment Fund (CIF) to finance the project. Basically, this is a standby-loan facility whereby the CRTF is entitled to draw up to a maximum of \$150 million from the CIF, and any borrowed loan must be repaid

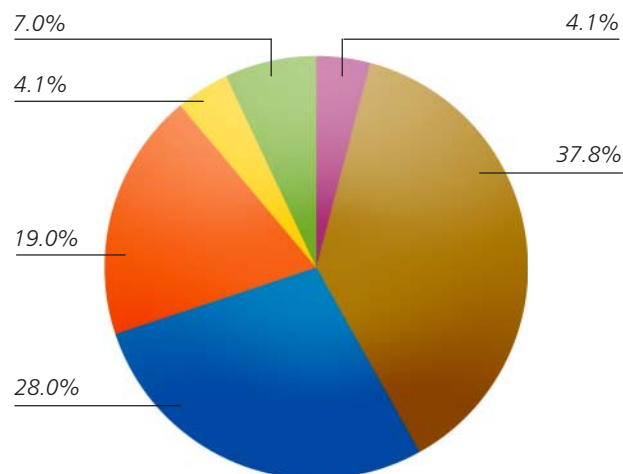
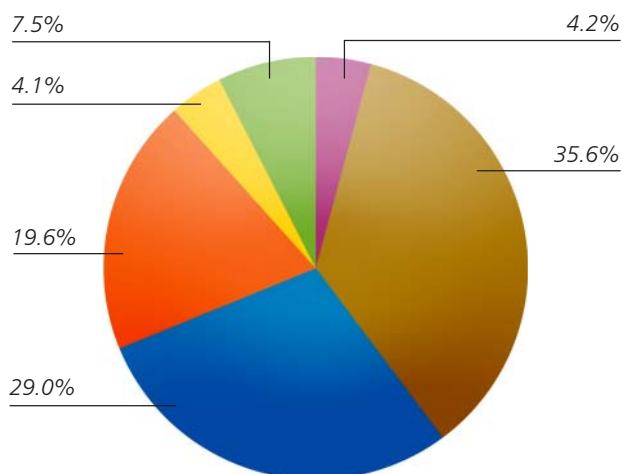




## 營業額 Turnover

2003-04

2002-03



押記文件登記費  
Charges registration fees

公司註冊成立費  
Incorporation fees

年報表登記費  
Annual registration fees

查冊及影印收費  
Search and copying fees

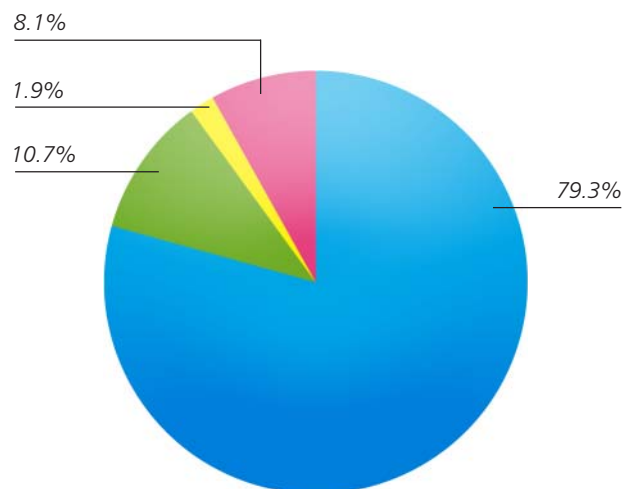
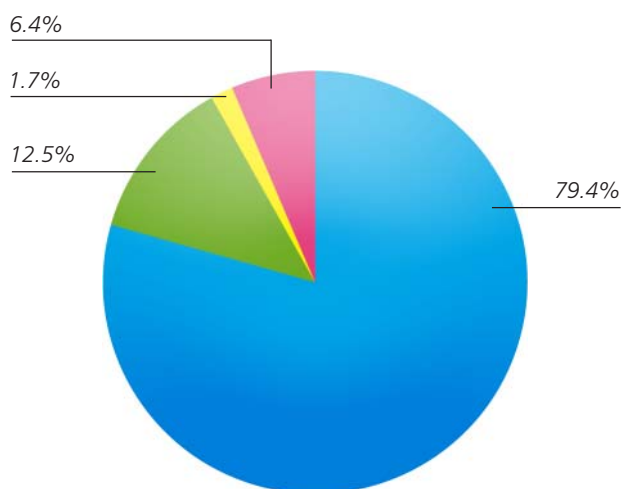
管理及代收服務費用  
Fees for administration  
and collection services

其他費用  
Other fees

## 運作成本 Operating Costs

2003-04

2002-03



員工費用  
Staff costs

運作開支  
Operating expenses

電腦開支  
Computer expenses

折舊及攤銷  
Depreciation and  
amortisation

測的財政狀況，我們現時估計本處在二零零五年年初時，只需從資本投資基金支取 2,500 萬元。公司註冊處綜合資訊系統其餘的資本開支可由本處內部資源提供。

本處的財政狀況依然十分健全。截至二零零四年三月三十一日，營運基金資本及保留盈利合計為 4 億 1,400 萬元，「負債與資本比率」（按非流動負債與資本及保留盈利的比例計算）為 13%，這是一個低比率。另一方面，手頭現金和銀行存款總計為 9,500 萬元。未來數年的資本開支將集中於發展「公司註冊處綜合資訊系統」、改善系統保安，以及因應政府網絡和資訊科技的需求，不斷改善及提升電腦系統。截至二零零四年三月三十一日為止的周年帳目表和審計署署長報告分別載於附錄 B 及附錄 C。

within five years. As a result of the very favourable tender prices for the project and, in view of the Registry's latest financial projections over the next few years, it is now estimated that the department will only need to draw \$25 million from the CIF in early 2005, with the remaining capital expenditure on ICRIS being financed by the department's internal reserves.

The Registry's financial position remains very strong. As at 31 March 2004, the trading fund capital together with retained earnings amounted to \$414 million. Gearing, measured as the ratio of non-recurrent liabilities to capital and retained earnings, stood at a low level of 13%. On the other hand, cash and placements with banks amounted to \$95 million. Capital expenditure in the next few years will focus on the development of ICRIS, improvements in systems security, and system upgrades to meet the government network and IT requirements. The Annual Accounts for the year ended 31 March 2004, together with the Report of the Director of Audit on the Accounts, are shown at Appendices B and C respectively.

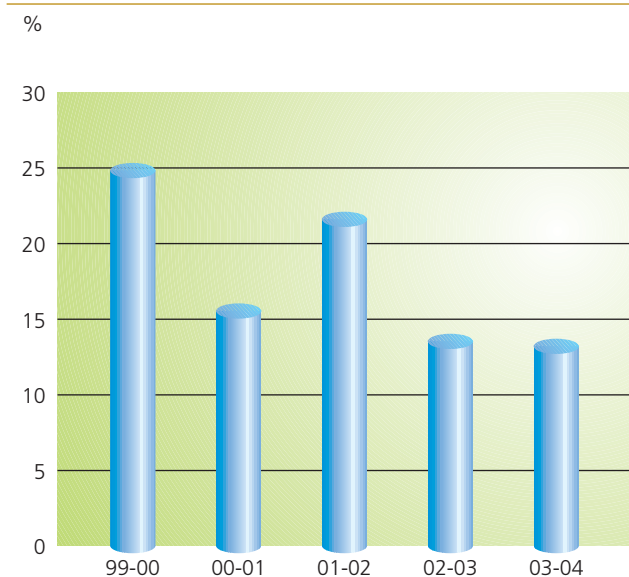
### 五年財務摘要

#### Five-year Financial Summary

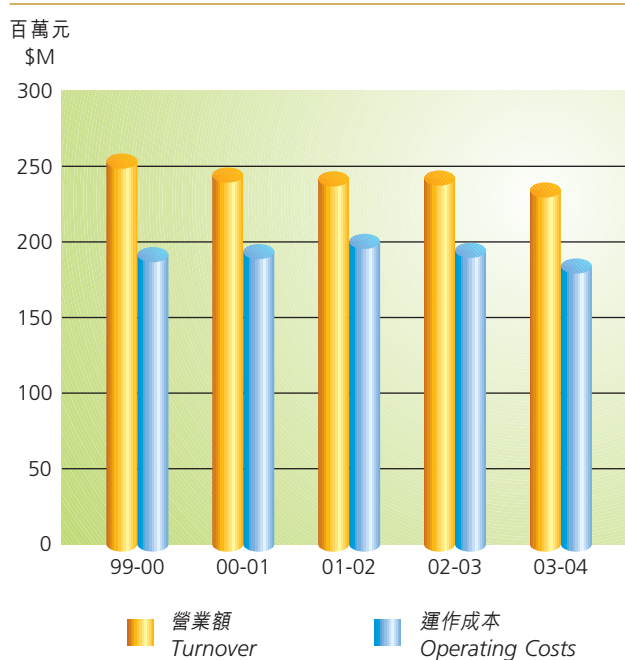
	1999-2000 百萬元 \$M	2000-01 百萬元 \$M	2001-02 百萬元 \$M	2002-03 百萬元 \$M	2003-04 百萬元 \$M
營業額 Turnover	253.9	244.5	242.0	242.3	234.4
運作成本 Operating costs	192.0	193.9	200.1	195.1	184.9
除稅後盈利 Profit after tax	49.6	42.0	35.1	40.4	48.2
付予政府的股息 Dividends paid to Government	14.9	12.6	11.3	12.1	14.5
固定資產平均淨值回報率 Rate of return on average net fixed assets	14.1%	12.1%	9.6%	10.3%	10.0%



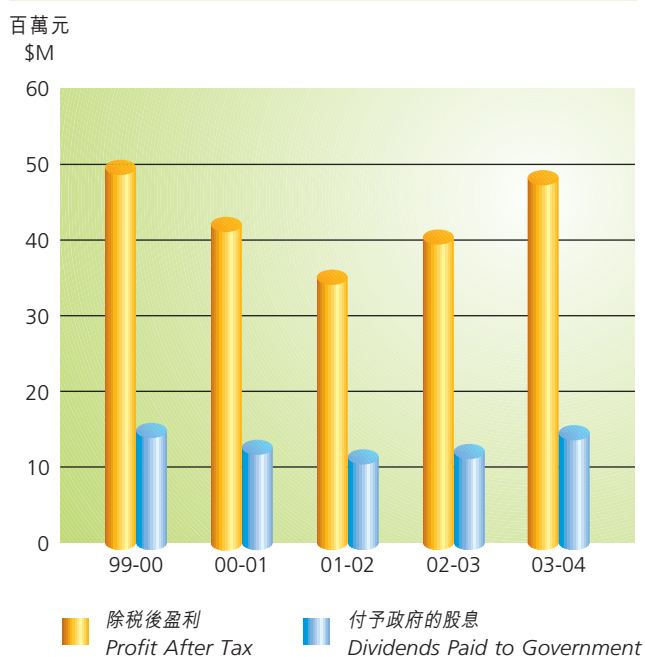
### 負債與資本比率 Gearing Ratio



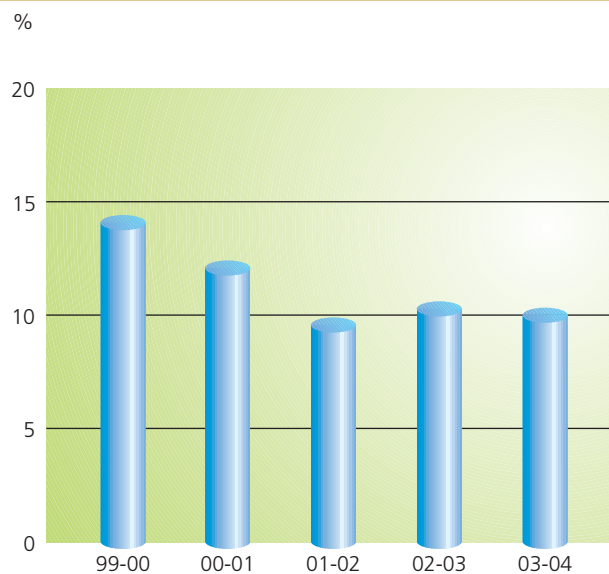
### 營業額及運作成本 Turnover and Operating Costs



### 除稅後盈利及付予政府的股息 Profit After Tax and Dividends Paid to Government



### 固定資產平均淨值回報率 Rate of Return on Average Net Fixed Assets



### 客戶需要

本處因應客戶的需要，不斷檢討各項服務和設施，以提高效率及質素。我們現正推行策略性改革計劃，全面重整本處的運作，並實行電腦化，以迎合客戶不斷轉變的需要。客戶的意見不論是褒是貶，我們也十分重視。本處設有完善的渠道，蒐集不同組別客戶的意見，以改善為他們提供各項服務的質素和擴大服務範圍。我們亦定期造訪各主要客戶。「公司註冊處客戶聯絡小組」在一九九一年設立，成員包括香港律師會、香港會計師公會、香港公司秘書公會、香港銀行公會的代表，以及一些主要客戶。年內，該聯絡小組共開會四次，就本處現有及擬提供的服務交換意見。

### Customers' Needs

With customers' needs in mind, the Registry continuously reviews its services and facilities to enhance efficiency and quality. We have been implementing the Strategic Change Plan (SCP) to fully re-engineer and computerise our operations in order to meet the changing needs of our customers. The department values all customers' feedback, be they compliments or complaints. We have well-established channels to collect views and opinion from different customer groups with a view to improving the quality and scope of services offered to them. We also pay regular visits to our major customers. The Companies Registry Customer Liaison Group (CRCLG), which was established in 1991, comprises representatives of the Law Society of Hong Kong, the Hong Kong Institute of Certified Public Accountants, the Hong Kong Institute of Company Secretaries and the Hong Kong Association of Banks, and some principal customers. The Group, which met four times during the year, is a useful vehicle for exchanging ideas and views on the department's existing and proposed activities.



客戶聯絡小組的成員  
*Members of the Customer Liaison Group*

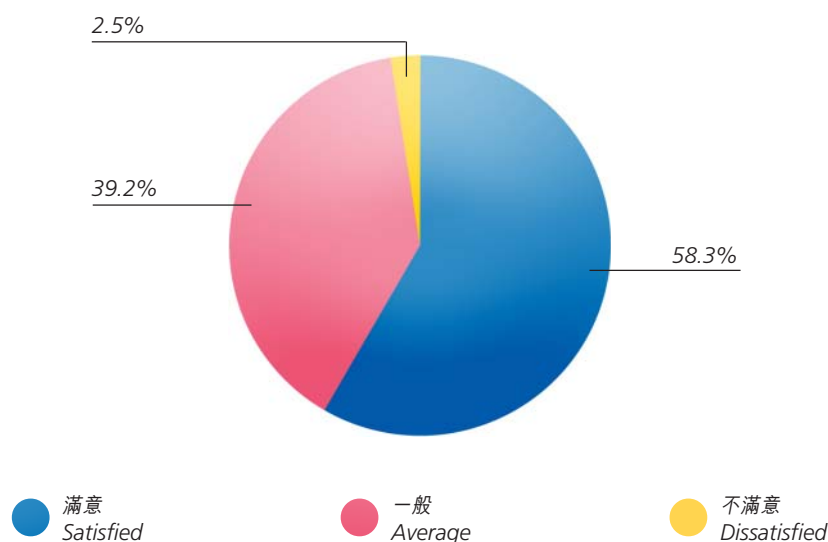




為了評估客戶的期望，並找出需要進一步改善的地方，本處委託獨立機構每年進行一次客戶服務調查。二零零三年五月的調查結果載於下圖。

To gauge customers' expectations and identify areas for further improvement, we appoint an independent agent to conduct a customer survey on an annual basis. The results of the survey conducted in May 2003 are shown in the chart below.

公司註冊處二零零三年客戶服務調查  
客戶的整體滿意程度  
**Companies Registry Customer Satisfaction Survey 2003**  
**Level of Overall Customer Satisfaction**



### 改善服務

在二零零三至零四年度，本處實施下列各項改善服務措施：—

- 辦理本地公司更改名稱的標準處理時間由9個工作天縮短至8個工作天。
- 在處理撤銷有償債能力私人公司的註冊申請方面，達到標準處理時間的百分率由95%增至96%。
- 推出25款供提交資料存檔之用的新指明表格，並修訂25款現有的指明表格。

### Improvements to Services

During 2003-04, we achieved the following service improvements: —

- The standard time for changing the company names of local companies was shortened from 9 to 8 working days.
- The percentage of meeting the standard time for processing applications for deregistration of solvent private companies was increased from 95% to 96%.
- 25 new specified forms for filing information were introduced and 25 existing specified forms were revised.

### 溝通渠道

本處在互聯網上設置的網頁（網址：<http://www.info.gov.hk/cr/>），為本處與客戶之間提供一個非常有效的溝通渠道。二零零三至零四年度瀏覽的總人數共有 375,717 人次，現時平均每月約有 31,310 人次瀏覽該網頁，較二零零二至零三年度增加 42%。客戶可自本處網頁下載指明表格、刊物（例如公司註冊處年報、公司法改革常務委員會的報告和諮詢文件），以及本處發出的對外通告。我們定期更新和豐富網頁的內容。從二零零三年六月起，本處的網頁增設了「負責執行的條例」和「相關網站」兩個欄目；而由二零零三年十月開始，本處的網頁加入了所發出傳票的統計數字。

公司註冊處電話諮詢熱線（2234 9933）全日 24 小時運作，方便市民查詢本處提供的服務。年內收到的查詢達 72,319 宗，即平均每月有 6,027 宗。

本處現時有 20 款資料小冊子，內容涵蓋各項服務，例如成立新公司、遞交文件規定和公司查冊設施。本處會繼續更新小冊子的內容。這些小冊子對於幫助客戶了解本處提供的服務和他們須履行的法定責任，發揮很大作用。

### Communication Channels

The Registry's homepage (<http://www.info.gov.hk/cr/>) provides a very effective communication channel with our customers. During 2003-04, a total of 375,717 viewers visited our homepage and the average number of viewers is now about 31,310 per month, an increase of 42% compared to 2002-03. Customers can download, from our homepage, specified forms, publications such as the Companies Registry Annual Report, Reports and Consultation Papers of the Standing Committee on Company Law Reform, and external circulars issued by the department. We regularly update and enhance the contents of the homepage. Two new thematic sections, namely "Ordinances Administered" and "Related Sites" and the statistics on the summonses issued have been added to our homepage since June and October 2003 respectively.

The Companies Registry Enquiry Hotline (2234 9933) provides an around-the-clock service on enquiries concerning services provided by the Registry. During the year, the number of calls received was 72,319, averaging 6,027 per month.

The Registry has 20 information pamphlets covering various topics such as company formation, filing requirements and company search facilities. We will continue to update the contents of the pamphlets whenever appropriate. The pamphlets have proved to be very useful in helping the customers to understand our services and their statutory obligations.



在二零零四年二月，公司註冊處處長在香港英商會的商業環境小組會議中，簡介香港的公司法和企業管治改革。年內，本處的代表曾出席由多個專業團體，例如香港公司秘書公會、香港律師會、香港銀行公會、華人會計師公會舉辦的講座，向其成員介紹《2003年公司（修訂）條例》。

In February 2004, the Registrar of Companies gave a presentation on Company Law and Corporate Governance Reform in Hong Kong at the meeting of the British Chamber of Commerce Business Environment Group. During the year, representatives of the Registry gave talks to members of professional bodies such as the Hong Kong Institute of Company Secretaries, the Law Society of Hong Kong, the Hong Kong Association of Banks and the Society of Chinese Accountants and Auditors on the Companies (Amendment) Ordinance 2003.

為了展示本處的最新發展和服務，我們參加了二零零三年六月舉辦的「中小企業市場推廣日」，這是為中小企業而設的推廣日。此外，本處亦參與二零零三年十二月的「CEPA中小企商機博覽」，這項活動的目的，是協助本港中小企業把握「內地與香港更緊密經貿關係安排」帶來的機會，開拓內地市場。上述兩項活動均由香港貿易發展局主辦。

To showcase our latest development and services, we participated in the SME Market Day — a Market Day for small and medium-sized enterprises (SMEs) in June 2003, and the CEPA SME Expo in December 2003, which aimed at helping Hong Kong SMEs capture the opportunities presented by the Mainland and Hong Kong Closer Economic Partnership Arrangement for exploring the Mainland market. Both events were organised by the Hong Kong Trade Development Council.



本處參加中小企業市場推廣日  
Participating in the SME Market Day



## COMMITMENT TO CUSTOMERS

年內，本處經常接待到訪的本地機構。這些機構在造訪期間與本處交流意見和經驗，對改善本處服務及增進彼此的了解，非常有用。

Frequent visits from local institutions were also organised by the Registry during the year. The ideas and experiences exchanged during these visits were very useful for improving our services and enhancing mutual understanding.



本處參加 CEPA 中小企商機博覽  
Participating in the CEPA SME Expo





**組織**

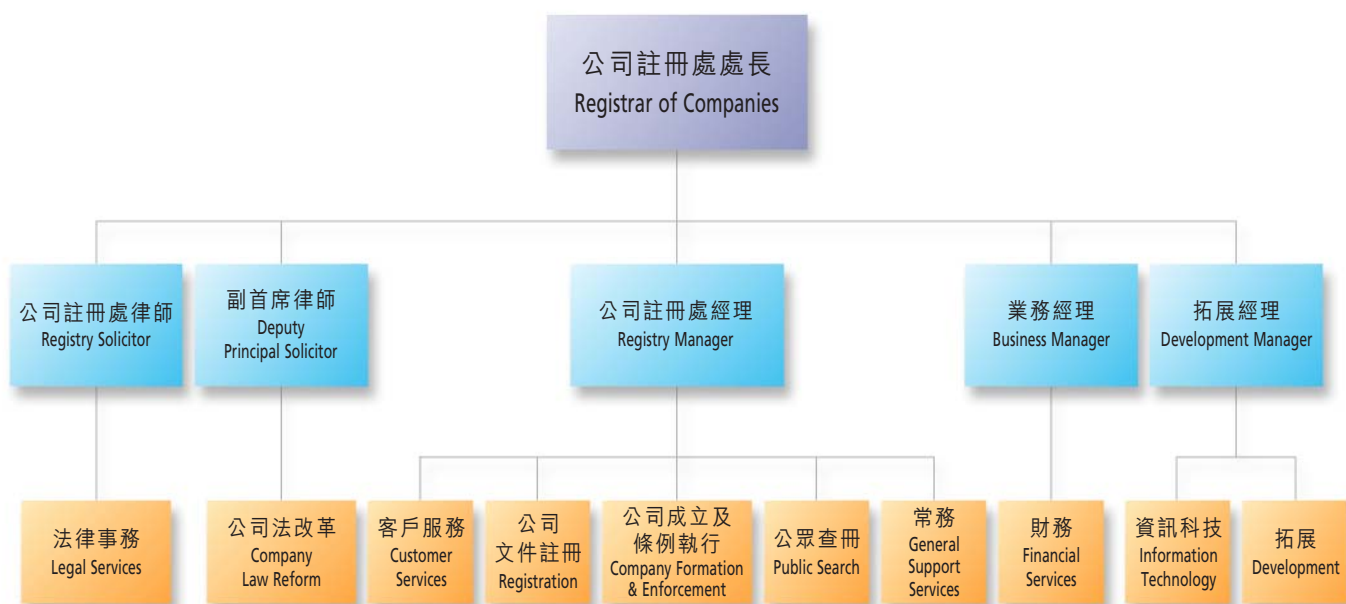
截至二零零四年三月三十一日，本處共有 396 名員工，其中 319 名為公務員，其餘 77 名為合約員工。在二零零三年三月三十一日，本處聘用的員工則共有 428 名，其中 335 名為公務員，93 名為合約員工。二零零三至零四年度員工數目減少的原因，是本處根據人力資源計劃，分階段刪除因推行策略性改革計劃而出現的過剩職位。

截至二零零四年三月三十一日，本處的組織架構如下：—

**Organisation**

As at 31 March 2004, the Registry had a total of 396 staff, of whom 319 were civil servants and 77 were contract staff, as compared with the 428 staff (335 civil servants, 93 contract staff) employed on 31 March 2003. The decrease in the number of staff during 2003-04 was attributable to the department's manpower plan of phased deletion of posts which became surplus to requirement as a result of the implementation of the Strategic Change Plan.

The Registry's organisation on 31 March 2004 was as follows: —





總部的管理人員  
Managers of the Headquarters Team



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



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



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



### 員工管理及培訓

在二零零三至零四年度的員工培訓及管理方面，本處繼續以策略性和積極主動的方式，擬備部門培訓發展計劃。本處為所有職系的員工制訂策略性培訓計劃，目的是提供特定的培訓，增進他們的技能和知識，以配合部門的運作需要，並滿足員工的發展需要。

本處繼續以提供電腦培訓作為首要工作，以加強員工對資訊科技的認識，使他們掌握所需的技能，以配合電子政府措施的推行。我們已鼓勵員工利用載有軟件應用培訓資料的唯讀光碟，增進電腦知識。

年內，員工參加本地培訓課程的總日數達538.5天。

除了課堂學習外，本處亦舉辦內容多元化的簡介會和經驗分享會，例如壓力管理、工作表現管理、存檔實務和客戶服務技巧。處方亦就員工感興趣的課題，例如職業安全及健康，播放多套錄影帶。

### Staff Management & Training

In 2003-04, the Registry continued its strategic and proactive approach in staff training and management matters by preparing a Departmental Training and Development (T&D) Plan. A strategic training programme for staff of all grades has been drawn up to provide specific training to staff to enhance their skills and knowledge in meeting the operational needs of the department, as well as meeting their development needs.

Computer training has continued to be accorded high priority in order to enhance the awareness of information technology among staff and equip them with the necessary skills to cope with the E-Government initiatives. Staff have been encouraged to make use of CD ROMs containing training materials on software applications to strengthen their computer knowledge.

During the year, a total of 538.5 training days were undertaken by staff locally.

In addition to class-room training, in-house briefings and experience sharing sessions were also conducted. They covered various topics such as stress management, performance management, filing practices and customer services skills. Video shows on topics of interest, such as occupational safety and health, were also arranged.





在二零零三至零四年度，本處一位高級人員參加了哈佛大學甘迺迪政府學院舉辦的「領導精修及發展課程」。這項課程的目的，是提升最高層公務員的領導才能和策略性管理能力。

In 2003-04, a senior member of the Registry attended the Leadership Enhancement & Development Programme conducted by the John F Kennedy School of Government, Harvard University. The programme has been commissioned to enhance the leadership and strategic management capacities of the top echelons of the civil service.

為支持公務員事務局在二零零一至零二年度推出的三年期公務員培訓發展計劃，本處繼續推行資助公務員自學計劃，藉以推廣不斷進修和終身學習文化。該計劃資助員工自行在外間修讀與工作有關的研習課程或短期課程，以切合他們的個人發展需要、興趣、時間調配和學習模式。

In support of the three-year training and development scheme launched by the Civil Service Bureau in 2001-02, the Registry continued the implementation of a departmental training incentive scheme to promote a continuous learning and life-long self-development. The Scheme provides financial incentives to staff to embark on self-initiated external study programmes or short courses that are employment-related to suit their personal development needs, interests, time and learning mode.



公司註冊處經理在「優質客戶服務」培訓課程開始時致辭  
*The Registry Manager giving a briefing on Customer Service Excellence*

為支持推行電子政府措施，本處已着手籌劃實施「電子處理假期申請系統」，將申請假期、計算和記錄假期總額的程序自動化，把因而節省的時間和資源，用於推行其他人力資源活動。該系統將在二零零四至零五年度推行，處方會提供適當培訓，加深員工對應用新系統的認識。

本處一向十分重視職管雙方保持溝通。在二零零三至零四年度，除了定期舉行協商和聯絡會議外，部門更設立「部門嘉獎信計劃」，就頒發嘉獎信給模範員工審議有關提名。公務員及合約僱員均可獲提名，而甄選工作則以員工表現持續優秀或堪作楷模，或其優異表現值得特別表揚作為準則。

為確定及推行改善措施，以加強內部溝通，並提升員工的工作表現和對工作的滿足感，本處計劃在二零零四至零五年度進行意見調查，從而評估員工對部門運作的意見、他們整體的滿意程度和士氣等。調查的另一目的，是要提倡互相關懷的文化，鼓勵員工全力以赴，協助本處完成使命。

In support of the E-Government initiatives, the Registry started planning the implementation of an Electronic Leave Application and Processing System (ELAPS) with a view to automating the leave application, calculation and recording processes thereby saving time and resources for other human resources activities. ELAPS will be implemented in 2004-05 and appropriate training will be provided to enhance staff's knowledge on the applications of the new system.

The Registry has always placed strong emphasis on maintaining communications between the management and the staff. In 2003-04, in addition to the regular consultative and liaison meetings, the department set up a Departmental Commendation Letter Scheme to examine nominations for the award of commendation letters to deserving staff, including both civil servants and contract staff, who have either provided consistently outstanding or exemplary service or performed an exceptionally meritorious act warranting special recognition.

In order to identify and introduce improvement measures for better internal communications, work performance and job satisfaction, the Registry plans to conduct an opinion survey in 2004-05 to gauge staff's opinion on the department's operation, their overall satisfaction, morale, etc. The survey also aims at establishing a caring culture so that staff will be motivated to give their best to support the Registry's mission.



## 員工獎勵及嘉許

本處設有員工獎勵計劃，目的在於加強員工對部門服務承諾的認識和承擔，並激勵他們不斷改善服務。該計劃共有五項活動，目的是達致下列五個不同目標：—

- 工作表現獎 —— 對每位員工的整體工作表現表示嘉許；
- 最佳建議獎 —— 對員工提出有助本處提高效率和改善工作的建議表示嘉許；
- 好人好事獎 —— 對個別員工的模範行為和卓越表現表示嘉許；
- 最佳服務獎 —— 對某個部別或組別在指定服務方面的工作表現表示嘉許；及
- 模範櫃檯職員獎 —— 對個別為客戶提供優質服務的員工表示嘉許。

## Staff Motivation & Recognition

The Registry has a Staff Motivation Scheme for the purpose of promoting staff awareness of and commitment to the department's performance pledges and motivating staff towards the continuous improvement of the services it provides. The scheme consists of five activities targeted at five different levels as follows: —

- The Registry Performance Award —— to acknowledge overall performance in the organisation by awarding every member of staff;
- The Best Suggestion Award —— to acknowledge staff effort in making efficiency and improvement suggestions on the Companies Registry;
- The Good People and Good Deeds Award —— to acknowledge exemplary conduct and superlative efforts of individual staff;
- The Best Service Award —— to acknowledge specific service performance by awarding specific divisions/sections; and
- The Best Counter Staff Award —— to acknowledge the provision of quality customer services by awarding individual staff.



客戶投票選出「模範櫃檯職員」  
Customer casting his vote for the best counter staff



行政組提供的「遞交文件——非繁忙時間」服務，獲本處的主要客戶選為最佳服務獎的得獎組別。本處訂下的目標，是在十分鐘內提供這項服務的個案比率須達總數的98%。由於行政組以100%的比率超標完成，該組人員得獎可說是實至名歸。模範櫃檯職員獎的12名得主，均由親身到本處辦理手續的客戶選出，所收到的選票共有1,978張。這個獎項有助培養員工作出承擔，為客戶提供有禮和高效率的服務。

Submission of documents — non-peak hours, a service provided by the Administration Section, was chosen by the Registry's major customers as the winner of the Best Service Award. The achievement target for providing this service was within ten minutes in 98% of total cases. As the Administration Section has been able to exceed the target by providing the service within ten minutes in 100% of the cases, the award to the staff concerned was well justified. Twelve winners of the Best Counter Staff Award were selected by the Registry's walk-in customers who submitted 1,978 voting tickets. This award has helped to instill in our staff a commitment to providing a courteous and efficient service.



行政組提供的「遞交文件——非繁忙時間」服務奪得「最佳服務獎」  
'Submission of documents — non-peak hours' service of the Administration Section winning the Best Service Award





其他嘉許公務員的計劃，例如長期優良服務公費旅行獎勵計劃和長期優良服務獎勵計劃，目的都是要表揚盡心服務、表現優良的員工。在二零零三至零四年度，本處有 3 名人員獲得長期服務公費旅行獎，而獲頒三十年及二十年長期優良服務獎狀的人員則分別有 5 名和 16 名。

Other civil service-wide staff recognition schemes, such as the Long and Meritorious Service Travel Award and the Long and Meritorious Service Award Schemes, recognise loyal and meritorious service. In 2003-04, three officers received the Long and Meritorious Service Travel Award. Five and 16 officers were awarded the 30 years' and 20 years' Long and Meritorious Service Certificates respectively.



同事領取「長期優良服務獎狀」

Officers receiving the Long and Meritorious Service Certificates

### 員工關係

年內，本處舉辦各式各樣的聯誼及康樂活動，以促進員工關係和健康。這些活動深受員工及其家屬歡迎。在二零零三至零四年度舉辦的活動包括：播放以健康為題的錄影帶、舉辦手工藝班、遊覽海下灣公園等名勝、屯門高爾夫球燒烤同樂日，以及十周年紀念暨聖誕聚餐。

### Staff Relations

During the year, the Registry organised various kinds of social and recreational activities to enhance staff relations and physical well-being. These activities were well received by staff and their family members. Activities held in 2003-04 featured video shows on health topics, handicraft classes, outings to various interesting places, such as the Hoi Ha Wan Marine Park, a barbecue and golf playing fun day in Tuen Mun and the Joint 10th Anniversary and Christmas party and dinner.



公司註冊處處長在聖誕聚餐席上慶祝本處成立十周年  
The Registrar of Companies celebrating the Registry's tenth year anniversary at the Christmas dinner



公司註冊處的舊同事參加聖誕聯歡晚宴  
Ex-colleagues of the Registry joining the Christmas reunion dinner





遊覽海下灣公園  
*Outing to Hoi Ha Wan Marine Park*



高爾夫球燒烤同樂日  
*Barbecue and golf playing fun day*

### 社會責任

本處在二零零三年八月舉行捐血日，約有 11% 的員工在當日捐血，支持這項活動。

### Social Responsibility

A blood donation day was arranged in August 2003. Around 11% of the Registry's staff supported the function and gave blood on the occasion.



同事在捐血日捐血  
Staff giving blood on the Blood Donation Day





### 檢控

以往，公司及其高級人員如未有根據《公司條例》，在適當的法定期限內遞交周年申報表或履行其他申報責任，本處會向他們發出警告信，但現在我們已沒有這樣做，因為這項措施牽涉費時的程序及耗用不少資源，儘管遵行規定的比率因而有所上升，但仍不成比例。由二零零三年八月一日起，本處改為向失責的公司發出傳票，循簡易程序檢控，而不再預先警告。收到傳票的公司之中，有66%在聆訊日期前遞交周年申報表，顯示檢控政策達到預期效果。如公司在收到傳票後提交周年申報表，將視作逾期遞交的個案予以檢控，並處以按日計算的失責罰款。在二零零三至零四年度，共有79.5%的公司訂明期限內遞交周年申報表，而在二零零一至零二、二零零二至零三年度的比率則分別為78.1%和80.4%。

本處收到254宗市民及其他政府部門就涉嫌違反《公司條例》提出的投訴，在二零零一至零二、二零零二至零三年度則分別接獲198和282宗。與往年一樣，收到的投訴大多數關乎申請撤銷註冊的不營運私人公司提供虛假或誤導性資料、公司未有申報註冊辦事處座落地點、未有遞交周年申報表及其他法定申報表，以及申報表的資料過時或不準確。當中有八宗投訴涉及較嚴重的指控，包括作出虛假或具誤導性的陳述，都已轉交商業罪案調查科作進一步調查。

### Prosecutions

We have ceased the practice of issuing warning letters to advise companies and their officers which fail to file annual returns or comply with other reporting obligations under the Companies Ordinance within the appropriate statutory time limit as the improvement in compliance rate brought about by the practice had been disproportionate to the time consuming procedures and level of resources involved. With effect from 1 August 2003, the Registry has adopted the practice of issuing summonses for summary prosecution against companies in default without any initial warning. 66% of the summonses issued resulted in annual returns being filed by the companies concerned prior to the hearing, indicating that the prosecution policy is achieving its desired objective. Where an annual return was filed following the issue of a summons, the prosecution would be dealt with as a late filing case, the penalty being a daily default fine. In 2003-04, 79.5% of companies filed their annual returns within the prescribed time limit compared with compliance rates of 78.1% for 2001-02 and 80.4% for 2002-03.

The Registry received 254 complaints from members of the public and other Government departments regarding alleged breaches of the Companies Ordinance, compared with 198 and 282 received in the years 2001-02 and 2002-03 respectively. As in previous years, the majority of complaints received this year concerned false or misleading information relating to applications for deregistration of defunct private companies, failure to report the address of the registered office of the company, failure to file annual returns and other statutory returns and outdated or inaccurate information contained in returns. Eight of these complaint cases which concerned more serious allegations involving false or misleading statements have been referred to the Commercial Crime Bureau for further investigation.

在二零零三至零四年度，本處向未有履行《公司條例》所定責任的公司發出了 1,551 張傳票。在二零零一至零二、二零零二至零三年度則分別發出了 170 和 275 張。被檢控的上市公司資料及法庭裁定的罪名和刑罰載於附錄 D。

### 公司法改革常務委員會

公司法改革常務委員會是一個非法定的委員會，在一九八四年成立。直至二零零四年一月三十一日為止，由上訴法庭副庭長出任主席，而現任主席為私人執業的資深大律師，成員包括有關政府部門、監管機構、學術界、會計師、商人、公司秘書和律師的代表。秘書處服務由本處提供。委員會的主要職能是確保對《公司條例》定期進行檢討，以配合商界不斷轉變的需要。年內，委員會共召開八次會議，審議多項修訂《公司條例》的建議，並完成企業管治檢討。

委員會的工作詳情將刊載於二零零四年年底出版的《公司法改革常務委員會第 20 號年報》。

In 2003-04, a total of 1,551 summonses were issued against companies for failure to comply with their obligations under the Companies Ordinance compared with 170 and 275 summonses issued in 2001-02 and 2002-03 respectively. Details of the listed companies prosecuted together with the offences and penalties imposed by the court are given in Appendix D.

### Standing Committee on Company Law Reform

The SCCLR is a non-statutory committee established in 1984. It was chaired by a Vice President of the Court of Appeal for the period up to 31 January 2004 and is currently chaired by a Senior Counsel in private practice. Its membership comprises representatives of relevant Government departments, regulators, academics, accountants, businessmen, company secretaries and lawyers. Its secretariat is provided by the Companies Registry. The principal function of the SCCLR is to ensure that the Companies Ordinance is reviewed regularly to meet the changing needs of the business community. During the year, the SCCLR met eight times to consider a wide range of proposals to amend the Companies Ordinance and to conclude the Corporate Governance Review.

Full details of the SCCLR's work can be found in the Committee's 20th Annual Report to be issued at the end of 2004.



## 制定法例

### 《2003年公司(修訂)條例》

《2003年公司(修訂)條例》於二零零三年七月制定，並於二零零四年二月十三日開始實施，但與董事索引有關的第67條則除外，該條將於稍後時間實施。這項修訂條例的主要目的，是落實《公司法改革常務委員會報告——全面檢討〈公司條例〉》所載的第一階段建議，以及為推行「公司註冊處綜合資訊系統」第一階段而需要的立法修訂。

## Legislation

### *Companies (Amendment) Ordinance 2003*

The Companies (Amendment) Ordinance 2003 (The Amendment Ordinance) was enacted in July 2003, and came into operation on 13 February 2004 with the exception of section 67 in relation to the index of directors which will become operative at a later stage. The main purpose of the Amendment Ordinance is to implement the first phase of the recommendations made in the Report of the SCCLR on the Overall Review of the Companies Ordinance and the legislative amendments required in connection with the implementation of Phase I of ICRIS.



本處人員簡介《2003年公司(修訂)條例》  
*Staff presenting an overview of Companies (Amendment) Ordinance 2003*

### 《2004年公司(修訂)條例》

立法會於二零零三年七月成立法案委員會，詳細研究《2003年公司(修訂)條例草案》。條例草案建議修訂《公司條例》中多個範疇的條文，目的是改善招股章程制度以促進市場發展；使海外公司的登記制度更符合現代標準；以及加強股東的補救方法。立法會已在二零零四年七月通過這項條例草案。

### 《2004年公司條例(修訂附表8)令》

《2004年公司條例(修訂附表8)令》已於二零零四年五月七日刊登憲報，目的是修訂現行的收費結構，以配合查閱本處在「公司註冊處綜合資訊系統」備存的公司紀錄。「公司註冊處綜合資訊系統」第一階段啟用後，本處備存的公司文件將以數碼形式儲存。屆時查冊將按「每份文件」收費，有別於現時按「每張縮微膠片」收費的模式，因此有需要修訂現有的查冊收費項目。

### 《2005年公司(修訂)條例草案》

當局計劃提出另一項公司修訂條例草案，以實施公司法改革常務委員會的企業管治檢討所提出的餘下建議，以及「政府／香港會計師公會聯合工作小組」提出的第一組建議。該工作小組現正檢討《公司條例》的會計和審計條文。《2005年公司(修訂)條例草案》可望於二零零五年下半年提交立法會。

### Companies (Amendment) Ordinance 2004

The Legislative Council formed a Bills Committee in July 2003 to study the Companies (Amendment) Bill 2003 in detail. The Bill proposed to amend provisions in the Companies Ordinance in various areas including amendments to improve the prospectus regime to facilitate market development, amendments to modernise the registration regime for oversea companies and amendments enhancing shareholders' remedies. The Bill was passed by the Legislative Council in July 2004.

### Companies Ordinance (Amendment of Eighth Schedule) Order 2004

This Order, which was gazetted on 7 May 2004, revises the existing fee structure to cater for searching company records kept by the Registry under ICRIS. Upon the implementation of Phase I of ICRIS, company documents kept by the Registry will be stored in digitised form and company searches will be charged on a 'per document' basis as opposed to the existing 'per microfiche' basis, giving rise to the need to amend the existing search fee items.

### Companies (Amendment) Bill 2005

A further companies amendment bill is planned to implement the remaining proposals of the SCCLR's Corporate Governance Review and the first set of recommendations by the JWG which is reviewing the accounting and auditing provisions of the Companies Ordinance. It is hoped to introduce this Bill into the Legislative Council in the second half of 2005.





### 策略性改革計劃

年內，本處在達到策略性改革計劃訂下的三個策略目標方面，取得良好進展，這三個目標為發展電子化服務和更廣泛使用資訊科技、提高申報資料質素和加強公司遵守法規意識，以及提供並維持卓越的服務。設置「公司註冊處綜合資訊系統」是策略性改革計劃的重要部分，該系統將取代現有各應用系統，以支援本處的核心業務，並提供全電子化的服務。把本處微縮影片紀錄轉換為數碼影像的工作已經完成，約有 6,700 萬頁微縮影片紀錄已轉換成電子影像，而「公司註冊處綜合資訊系統」第一階段的開發工作亦快將完成。

實施策略性改革計劃可大為縮短處理文件所需的時間、更快捷地更新和披露公司資料、改善資料的質素、加強資料的保安和完整性，以及提高生產力和降低運作成本。「公司註冊處綜合資訊系統」開發計劃的完成，標誌着本處在達到為客戶提供快捷、廉宜和優質服務的目標方面，取得重大成果。

### Strategic Change Plan

During the past year, the Registry has made good progress in achieving the three strategic goals formulated in the Registry's SCP — Developing electronic services and wider use of information technologies, Enhancing quality of information and corporate compliance and Achieving and sustaining excellence in service delivery. An integral part of the SCP is the implementation of ICRIS. ICRIS will replace all the existing application systems currently running to support the department's core business activities and enable fully electronic service delivery. The project to convert the Registry's microfilm records into digitised images has been completed and approximately 67 million pages of microfilm records have been converted into electronic images. The development of Phase I of ICRIS is also near completion.

The implementation of the SCP will lead to a significant reduction in the time taken to process documents, more timely updating and disclosure of company information, improved quality of information, enhanced data security and integrity and higher productivity at reduced operating costs. The completion of the ICRIS development project signifies a major achievement in accomplishing our goal to provide fast, inexpensive, high quality services to customers.



公司註冊處處長主持開展「公司註冊處綜合資訊系統」用戶驗收測試的儀式  
The Registrar of Companies officiating at the ceremony to mark the commencement of the User Acceptance Tests on the ICRIS

### 公司註冊處綜合資訊系統

「公司註冊處綜合資訊系統」將取代兩個現有的應用系統，並提升本處以電子方式提供服務的能力。這項開發計劃涵蓋部門所有核心業務。由於本處人員和承辦商全力以赴，克盡厥職，現在該系統第一階段的開發工作快將完成。年內，本處人員竭力完成應用系統的開發工作，並為系統過渡做好準備，而處方亦盡力協助員工掌握在新的操作環境工作所需的技能和知識。部門將籌備一系列宣傳活動，推廣新設的網上查冊服務，並鼓勵客戶使用這些服務。

「公司註冊處綜合資訊系統」第一階段完成後，第二階段的開發工作便會馬上展開，包括以電子方式辦理文件登記和註冊成立公司，預計第二階段可於二零零六年完成。「公司註冊處綜合資訊系統」全面實施後，公司註冊處便會全電腦化運作，為客戶提供世界一流的服務。

### 修訂法例

策略性改革計劃提出多項修訂法例建議，以便向客戶提供電子化公共服務，這些建議大部分已納入二零零四年二月十三日實施的《2003年公司(修訂)條例》。至於《2004年公司條例(修訂附表8)令》，則已在二零零四年五月七日刊登憲報，目的是為配合「公司註冊處綜合資訊系統」第一階段推出的電子查冊服務而修訂法定收費。

### *Integrated Companies Registry Information System*

ICRIS will replace the two existing application systems and enhance the Registry's capabilities in delivering electronic services. The development project covers all aspects of the department's core business activities. With the full commitment of both the Registry and the contractors, the development of Phase I of ICRIS is now near completion. Over the past year, our staff have worked very hard in finalising the application system development and preparing for the system transition. Great effort has been devoted to equip them with the skills and knowledge to work under the new operating environment. The department will organise a series of publicity activities to promote the new internet search services and to encourage customers to use the services.

Phase II of ICRIS, which includes the implementation of electronic document registration and incorporation, will be developed immediately after the completion of Phase I. It is estimated that implementation of Phase II will be completed in 2006. The full implementation of ICRIS will bring about a fully computerised Companies Registry providing world-class services to our customers.

### *Legislative Amendments*

The majority of the legislative amendments proposed in the SCP to facilitate electronic services have been included in the Companies (Amendment) Ordinance 2003, which came into operation on 13 February 2004. The Companies Ordinance (Amendment of Eighth Schedule) Order 2004, which aims to amend the statutory fees to cater for the new electronic search services introduced under Phase I of ICRIS, was gazetted on 7 May 2004.



### 檢討指明表格

本處在二零零零年九月成立的「檢討表格工作小組」，已按修訂法例後遞交文件的新規定及客戶的需要，完成檢討及設計指明表格的工作；並配合在二零零四年二月十三日生效的《2003年公司(修訂)條例》，推出新設計和經修訂的指明表格各25款。此外，工作小組亦已完成檢討一套共14款的新指明表格，這套表格是因應《2004年公司(修訂)條例》對《公司條例》第XI部作出的修訂而提供的。

### *Review of Specified Forms*

The Forms Review Working Group, established by the Registry in September 2000, has completed its task to review and design specific forms to cater for the new filing requirements resulting from legislative changes and the needs of customers. 25 new and 25 revised specified forms were introduced on 13 February 2004 upon the implementation of the Companies (Amendment) Ordinance 2003. The Forms Review Working Group has also completed the review of a set of 14 new specified forms required by the proposed legislative amendments to Part XI of the Companies Ordinance under the Companies (Amendment) Ordinance 2004.

### 全面檢討《公司條例》

《公司法改革常務委員會報告——全面檢討〈公司條例〉》提出了 62 項改革《公司條例》的建議。這些建議已分四個階段跟進。

#### 第一階段

第一階段共有 18 項對《公司條例》的具體修訂，當中包括：引入由一名成員或一名董事組成的公司；藉普通決議免任董事；在某些法定的指明情況下為董事投保和給予彌償；減低傳閱股東建議的最低人數規定；給予股東個人起訴權，以執行公司組織章程大綱及組織章程細則的條款；以及在某些法定的指明情況下無須法庭批准便可減少股本。這些修訂已全部納入二零零四年二月十三日實施的《2003 年公司（修訂）條例》。

#### 第二階段

第二階段共有 19 項關於企業管治和會計的建議，全部需要作進一步研究或諮詢。公司法改革常務委員會的企業管治檢討或「政府／香港會計師公會聯合工作小組」對《公司條例》會計和審計條文進行的檢討中，已經或正在研究這 19 項建議。有關建議包括：董事局架構；委任董事；董事職責指引；自利交易；委派代表；股東查閱公司紀錄；法定衍生訴訟；以及修訂有關帳目事宜的附表 10。當中有許多項建議，例如股東查閱公司紀錄和法定衍生訴訟，都已納入二零零四年七月制定的《2004 年公司（修訂）條例》。

### Overall Review of the Companies Ordinance

The SCCLR's Report on the Overall Review of the Companies Ordinance (ORCO) contained 62 recommendations to reform the Companies Ordinance, which have been divided into four phases for follow-up action.

#### Phase I

Phase I comprises 18 items regarding specific amendments to the Companies Ordinance. The items include: the introduction of one member and one director companies; removal of directors by ordinary resolution; indemnifying and insuring directors in certain statutorily specified circumstances; reducing the threshold for circulating shareholders' proposals; giving shareholders a personal right to sue to enforce the terms of a company's memorandum and articles; and removing the need for court approval for reduction of share capital in certain statutorily specified circumstances. All these items were included in the Companies (Amendment) Ordinance 2003, which was implemented on 13 February 2004.

#### Phase II

Phase II comprises 19 corporate governance and accounting items requiring either further study or consultation. All of these either have been or are being considered in the context of either the SCCLR's Corporate Governance Review (CGR) or the JWG Review of the accounting and auditing provisions of the Companies Ordinance. The items include: board structure; appointment of directors; statement of directors' duties; self-dealing; proxies; shareholders' access to corporate records; statutory derivative action; and updating the Tenth Schedule regarding accounts. A number of the items e.g. shareholders' access to corporate records and a statutory derivative action have been included in the Companies (Amendment) Ordinance 2004 which was enacted in July 2004.





### 第三階段

第三階段共有八項與企業管治無關，但需要進一步研究的建議，包括：無帳面值股份；改革有關海外公司的《公司條例》第 XI 部；檢討《公司條例》中有關罪行和懲罰的條文；檢討《公司條例》中有關調查的條文；以及就無紙證券提出的建議。無帳面值股份是一項顧問研究的項目，該項研究將於二零零四年完成，而改革《公司條例》第 XI 部的建議已納入《2004 年公司(修訂)條例》。

### 第四階段

第四階段共有 17 項建議，大多數涉及重組和重寫《公司條例》；公司分類；以及改革有關資本保存的條文。《公司條例》中有關這些範疇的條文由於性質關係，需要全面重寫。有關建議包括：以淺白英文重寫《公司條例》；刪除《公司條例》中有關招股章程的條文；為「公眾」和「擔保」公司下定義；改革 A 表(公司的「章程範本」)；改革第 47A 條(公司為收購本身股份而提供資助)；以及研究限制以實物為代價換取所發行的股份。

政府通過一系列主要的公司修訂條例草案，逐步實施上述各項建議。不過，我們已到了必須着手全面重寫和重整《公司條例》的階段，原因如下：第一，我們必須重寫《公司條例》，才能落實全面檢討《公司條例》餘下的大部分建議(與企業管治有關的建議除外)，例如公司重新分類、改革有關資本保存的條文、重組條文和簡化語言等。第二，其他多個主要的普通法司法管轄區，例如澳洲、新加坡和英國都已着手大規模檢討其公司法。如果香港不跟隨的話，本港的公司法

### Phase III

Phase III comprises 8 items which are not related to corporate governance but require further study. These include: no-par value shares; reform of Part XI of the Companies Ordinance regarding overseas companies; review of the offences and punishment provisions in the Companies Ordinance; review of the investigation provisions in the Companies Ordinance; and recommendations regarding scrippless securities. The item on no-par value shares is the subject of a consultancy which will be completed in 2004 and the items on the reform of Part XI of the Companies Ordinance have been included in the Companies (Amendment) Ordinance 2004.

### Phase IV

Phase IV comprises 17 items largely concerned with the reorganization and rewriting of the Companies Ordinance; the categorization of companies; and reform of the capital maintenance provisions. By their nature, they will necessitate a complete rewrite of the Companies Ordinance. The items include: rewriting the Companies Ordinance in plain English; removing the prospectus provisions from the Companies Ordinance; defining 'public' and 'guarantee' companies; reforming Table A (the company's 'model constitution'); reforming section 47A (financial assistance by a company for acquisition of its own shares); and studying restraints on issuance of shares for consideration in kind.

The Administration has been steadily implementing the recommendations in the context of a series of major companies amendment bills. We have, however, now got to a stage when we have to get to grips with the overall rewriting and restructuring of the Companies Ordinance for a number of reasons. First, the implementation of most of the remaining recommendations in the ORCO with the exception of those related to corporate governance, e.g. re-classification of companies, reform of the capital maintenance provisions, re-organization of sections, simplification of language etc. can be handled only in the context of a rewrite of the Ordinance. Secondly, a number of other major

便會落後於亞太區某些主要競爭對手。

政府已為推展這項非常重要的工作而開始進行策劃和作準備，我們希望這項工作可在二零零五年展開。

### 檢討會計和審計條文

「政府／香港會計師公會聯工作小組」在二零零二年三月成立，負責根據全面檢討《公司條例》而徹底檢討該條例的會計和審計條文。截至二零零四年三月三十一日，工作小組已召開了 18 次會議。

### 企業管治檢討

公司法改革常務委員會完成了第二階段全面檢討企業管治的工作，並於二零零四年一月二十日提出最終建議。

最終建議主要包括下列各項：—

- 採納非法定指引，列明 11 條與香港董事責任有關的法律原則。
- 多項加強管制董事及主要股東從事關連交易的措施，包括為有關的《上市規則》提供法律依據。
- 澄清主席與行政總裁的角色和職能，並改善董事局程序。
- 多項有關審計、提名和酬金委員會的建議，包括強制所有上市公司成立審計委員會。

common law jurisdictions such as Australia, Singapore and the United Kingdom are also engaged in major reviews of their company law. If Hong Kong does not follow suit, we could find ourselves in a situation where our company law was not as up to date as some of our major competitors in the Asia-Pacific region.

The Administration has started planning and making preparations for taking forward this very major initiative which we hope to commence in 2005.

### Review of Accounting and Auditing Provisions

The JWG was established in March 2002 to undertake a comprehensive review of the accounting and auditing provisions of the Companies Ordinance in the context of the ORCO. Up to 31 March 2004, the JWG held 18 meetings.

### Corporate Governance Review

The SCCLR completed Phase II of its comprehensive review of Corporate Governance and issued its Final Recommendations on 20 January 2004.

The major-Final Recommendations include the following : —

- The adoption of non-statutory guidelines stating 11 principles of law in relation to directors' duties in Hong Kong.
- Various measures to enhance control over connected transactions by directors and dominant shareholders including giving statutory backing to the relevant Listing Rules.
- Clarifying the role and functions of the Chairman and Chief Executive Officer and improving board procedures.
- Various recommendations regarding Audit, Remuneration and Nomination Committees including making Audit Committees mandatory for all listed companies.



- 澄清和加強非執行董事的角色，包括規定所有上市公司必須最少有三名獨立非執行董事。
- 加強董事培訓。
- 要求披露個別董事的酬金。
- 改善舉行公司大會的安排，包括加強與代表有關的法律。
- 加強外聘核數師的職責和獨立性。
- 逐步提升公司註冊處作為企業監管機構的能力。
- Clarifying and strengthening the role of non-executive directors including requiring all listed companies to have a minimum of three independent non-executive directors.
- Enhancing directors' training.
- Requiring the disclosure of directors' remuneration on an individual basis.
- Improvements to the holding of company general meetings including strengthening the law regarding proxies.
- Enhancing the responsibilities and independence of external auditors.
- Enhancing the Companies Registry's capability as a corporate regulator on an incremental basis.

本處在二零零四年一月發表《有關董事責任的非法定指引》，協助董事加深了解他們有責任以謹慎和技巧行事，以及須履行受信責任，這是落實各項建議的第一步工作。

此外，有部分建議涉及根據下一項主要的公司修訂條例草案作出立法修訂，本處現正就這些建議採取進一步行動，對《公司條例》作適當修訂。

對於各項必須修訂《最佳實務守則》的建議，香港聯合交易所有限公司差不多全部接納，並已將有關建議納入二零零四年一月三十日發表的《企業管治常規守則及企業管治報告徵求意見草擬本》，以徵詢公眾意見。諮詢期於同年三月三十一日屆滿，現正分析所收到的意見。

As a first step to implementing the recommendations, the Companies Registry, in January 2004, published Non-statutory Guidelines on Directors' Duties to help directors to better understand their duty of care, skill and fiduciary duties.

Further action is being taken to make appropriate amendments to the Companies Ordinance regarding those recommendations which require statutory amendments in the context of the next major companies amendment bill.

Virtually all the recommendations which require amendments to the Code of Best Practice have been accepted by the Stock Exchange of Hong Kong Ltd. and incorporated into the Exposure Draft of the Code on Corporate Governance Practices and Corporate Governance Report which was issued for public consultation on 30 January 2004. The comment period ended on 31 March 2004 and the responses are still being analysed.

## INTERNATIONAL LIAISON

本處一直與內地及其他國家保持並加強聯繫，以便客觀評估我們的服務標準和工作表現，並就提供和發展公司註冊服務、處理企業管治事宜，與其他司法管轄區交流經驗。

本處在二零零三至零四年度共接待了 18 批訪客，包括內地政府部門和專業團體，以及英國和新西蘭公司註冊處的首長級人員。公司註冊處處長在二零零三年八月二十日造訪英國貿易及工業部的公司法案小組。同年九月二十九日和三十日，處長到吉隆坡出席馬來西亞特許秘書及行政人員協會舉辦的會議，並擔任主要講者，會議的主題為「二十一世紀的任務：為企業注入新的活力」。在上述訪問和會議期間交流的意見及經驗，對於本處日後制訂新的措施和策略，大有裨益。

Contacts with the Mainland and other countries have been maintained and developed to enable the Registry to assess its standards and performance objectively, and share experiences regarding the provision and development of corporate registration services and corporate governance issues in other jurisdictions.

In 2003-04, the Registry received 18 groups of visitors, including government departments and professional bodies from the Mainland, and directorate staff from Companies House in the United Kingdom and the Companies Office in New Zealand. The Registrar of Companies visited the Companies Bill Team of the Department of Trade and Industry in the United Kingdom on 20 August 2003. On 29 and 30 September 2003, the Registrar of Companies was a principal speaker at the Conference on "Agenda for the 21st Century: Revitalising the Corporation" organised by the Malaysian Association of the Institute of Chartered Secretaries and Administrators in Kuala Lumpur. The ideas and experiences shared during the visits and Conference will be very useful for developing new initiatives and strategies in the future.



新西蘭經濟發展部代表團探訪本處  
*Visit by the New Zealand Ministry of Economic Development*





英國公司註冊處代表團探訪本處  
Visit by the UK Companies House



馬恩島政府代表團探訪本處  
Visit by Isle of Man Government

**A**

工作量統計數字  
**Workload Statistics**

**B**

周年帳目表  
**Annual Accounts**

**C**

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

**D**

二零零三年四月一日至  
二零零四年三月三十一日  
根據《公司條例》  
被檢控的上市公司  
**Listed Companies prosecuted under  
the Companies Ordinance  
for the period from  
1 April 2003 to 31 March 2004**

**E**

一九九四年至二零零三年  
的主要統計數字  
**Statistical Highlights  
from 1994 to 2003**



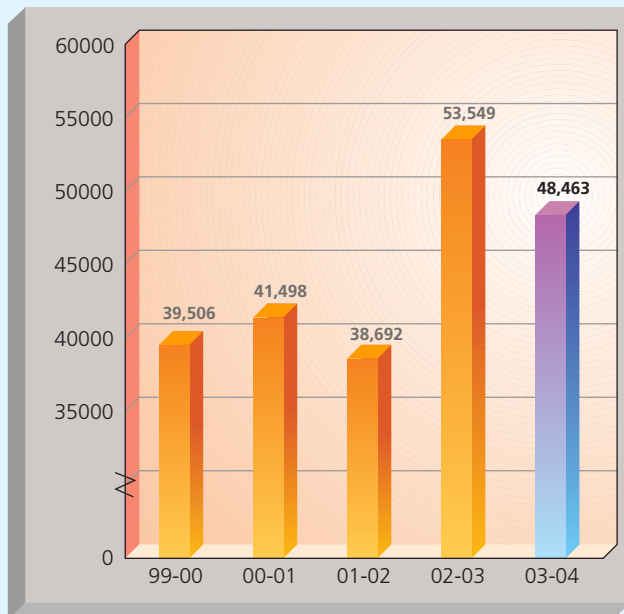
工作量統計數字  
Workload Statistics

		截至 3 月 31 日止的年度 Year to 31 March		增 / (減) 百分比 % Change
		2004	2003	%
<b>新公司</b>	<b>New Companies</b>			
註冊成立	Incorporations			
— 公眾公司	— public	<b>370</b>	468	<b>(20.9)</b>
— 私人公司	— private	<b>48,093</b>	53,081	<b>(9.4)</b>
登記的海外公司	Oversea companies registered	<b>687</b>	741	<b>(7.3)</b>
<b>公司文件登記</b>	<b>General Registration of Documents</b>			
所收到的押記	Charges received	<b>21,940</b>	20,305	<b>8.1</b>
所收到的文件	Documents received	<b>1,522,678</b>	1,520,101	<b>0.2</b>
更改名稱申請書	Change of name applications	<b>10,147</b>	9,719	<b>4.4</b>
自動清盤通知書	Voluntary liquidation notices	<b>1,106</b>	1,266	<b>(12.6)</b>
<b>查冊設施</b>	<b>Search Facilities</b>			
查閱縮微膠片	Microfilm Searches	<b>1,563,636</b>	1,612,924	<b>(3.1)</b>
查閱公司資料	Company Particulars Searches	<b>87,187</b>	74,398	<b>17.2</b>
查閱董事索引	Directors' Index Searches	<b>131,505</b>	109,117	<b>20.5</b>
<b>檢控</b>	<b>Prosecution</b>			
發出傳票	Summonses issued	<b>1,551</b>	275	<b>464.0</b>
定罪率	Conviction rate	<b>24%</b>	75%	<b>(68.0)</b>
<b>剔除行動</b>	<b>Striking Off Action</b>			
被剔除名稱的公司	Companies struck off	<b>29,979</b>	35,246	<b>(14.9)</b>
<b>撤銷註冊</b>	<b>Deregistration</b>			
被撤銷註冊的公司	Companies deregistered	<b>19,540</b>	20,160	<b>(3.1)</b>

APPENDIX A

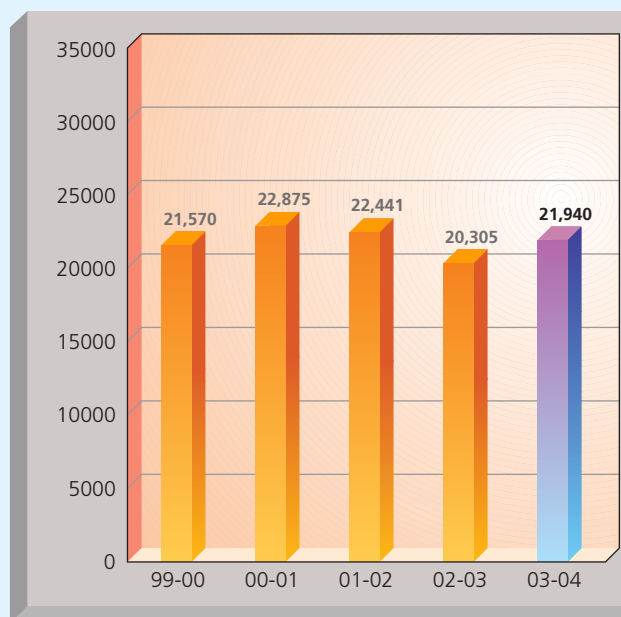
註冊成立公司總數

Number of Companies Incorporated



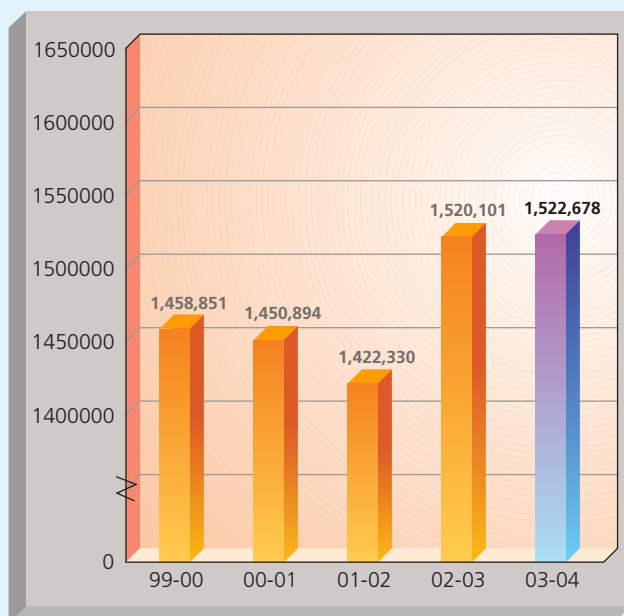
押記登記數目

Charges Received for Registration



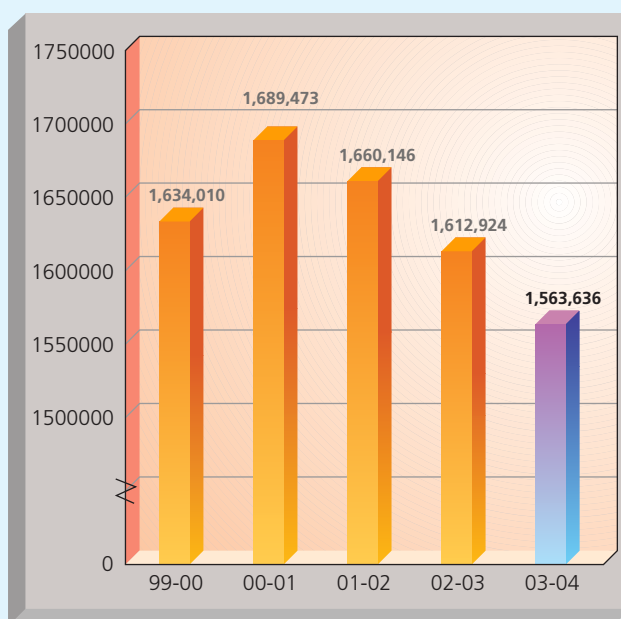
遞交登記文件數目

Documents Received for Registration



查閱縮微膠片數目

Number of Microfilm Searches







周年帳目表  
**Annual Accounts**

公司註冊處營運基金  
截至2004年3月31日止的周年帳目表

**Annual Accounts of the Companies Registry Trading Fund  
for the Year Ended 31 March 2004**

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

## APPENDIX B

公司註冊處營運基金損益表  
Companies Registry Trading Fund  
Profit and Loss Account

截至 2004 年 3 月 31 日止年度  
for the Year Ended 31 March 2004

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		註釋 Note	2004	2003
營業額	<b>Turnover</b>	(3)	<b>234,371</b>	242,283
運作成本	Operating costs	(4)	<b>(184,867)</b>	(195,149)
運作盈利	Profit from operations		<b>49,504</b>	47,134
其他收入	Other income	(5)	<b>698</b>	2,214
融資成本	Finance cost	(6)	<b>(462)</b>	(1,878)
除稅前盈利	<b>Profit before tax</b>		<b>49,740</b>	47,470
稅款	Taxation	(7)	<b>(1,495)</b>	(7,108)
除稅後盈利	<b>Profit after tax</b>		<b>48,245</b>	40,362
股息	Dividend	(8)	<b>(14,474)</b>	(12,109)
保留盈利	<b>Profit retained</b>		<b>33,771</b>	28,253
固定資產回報率	<b>Rate of return on fixed assets</b>	(9)	<b>10.0%</b>	10.3%

第六十八頁至七十九頁之註釋亦為此帳目的一部分。  
The notes on pages 68 to 79 form part of these accounts.



公司註冊處營運基金資產負債表  
Companies Registry Trading Fund  
Balance Sheet

在 2004 年 3 月 31 日的結算  
as at 31 March 2004

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)	註釋 Note	2004	2003
<b>資產</b>			
<b>ASSETS</b>			
<b>非流動資產</b>			
<b>Non-current assets</b>			
固定資產	(10)	<b>426,790</b>	406,434
<b>流動資產</b>			
<b>Current assets</b>			
應收帳款及預付款項		<b>2,184</b>	2,548
應收有關連機構帳款		<b>2,567</b>	1,700
應收退稅		<b>8,141</b>	—
銀行存款		<b>83,000</b>	111,400
現金及銀行結餘		<b>12,003</b>	24,007
		<b>107,895</b>	139,655
<b>流動負債</b>			
<b>Current liabilities</b>			
短期借款	(11)	—	(27,670)
應付帳款		<b>(17,864)</b>	(12,978)
應付有關連機構帳款		<b>(33,328)</b>	(59,966)
應付稅款		—	(1,320)
		<b>(51,192)</b>	(101,934)
<b>流動資產淨額</b>		<b>56,703</b>	37,721
<b>Net current assets</b>			
<b>總資產減去 流動負債</b>		<b>483,493</b>	444,155
<b>Total assets less current liabilities</b>			
<b>非流動負債</b>			
<b>Non-current liabilities</b>			
遞延稅款	(12)	<b>(9,988)</b>	(4,991)
僱員福利		<b>(44,719)</b>	(46,514)
		<b>(54,707)</b>	(51,505)
<b>淨資產</b>		<b>428,786</b>	392,650
<b>NET ASSETS</b>			

公司註冊處營運基金資產負債表  
Companies Registry Trading Fund  
Balance Sheet

(續)  
(Continued)

在 2004 年 3 月 31 日的結算  
as at 31 March 2004

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		註釋 Note	2004	2003
<b>資本及儲備</b>	<b>CAPITAL AND RESERVES</b>			
營運基金資本	Trading fund capital	(14)	<b>138,460</b>	138,460
保留盈利	Retained earnings	(15)	<b>275,852</b>	242,081
擬發股息	Proposed dividend		<b>14,474</b>	12,109
			<b>428,786</b>	392,650

第六十八頁至七十九頁之註釋亦為此帳目的一部分。  
The notes on pages 68 to 79 form part of these accounts.



鍾悟思  
公司註冊處處長暨  
公司註冊處營運基金總經理  
二零零四年九月二十日

**G W E Jones**  
Registrar of Companies and  
General Manager  
Companies Registry Trading Fund  
20 September 2004





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

截至 2004 年 3 月 31 日止年度  
for the Year Ended 31 March 2004

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		註釋 Note	2004	2003
在 2003 年 4 月 1 日 之結餘	Balance at 1 April 2003		<b>392,650</b>	363,593
年內除稅後盈利	Profit after tax for the year		<b>48,245</b>	40,362
年內股息支出	Dividend paid during the year		<b>(12,109)</b>	(11,305)
在 2004 年 3 月 31 日 之結餘	Balance at 31 March 2004		<b>428,786</b>	392,650

第六十八頁至七十九頁之註釋亦為此帳目的一部分。  
The notes on pages 68 to 79 form part of these accounts.

## APPENDIX B

公司註冊處營運基金現金流量表  
Companies Registry Trading Fund  
Cash Flow Statement

截至 2004 年 3 月 31 日止年度  
for the Year Ended 31 March 2004

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		註釋 Note	2004	2003
<b>來自營運項目之 現金流量</b>	<b>Cash flows from operating activities</b>			
運作盈利	Profit from operations		<b>49,504</b>	47,134
折舊及攤銷	Depreciation and amortisation		<b>11,926</b>	15,730
應付帳款的 增加／(減少)	Increase/(Decrease) in creditors		<b>4,207</b>	(1,883)
應付有關連機構帳款 的(減少)／增加	(Decrease)/Increase in amounts due to related parties		<b>(25,076)</b>	26,194
僱員福利的負債的 增加／(減少)	Increase/(Decrease) in liabilities for employee benefits		<b>484</b>	(832)
應收帳款及預付款項 的減少／(增加)	Decrease/(Increase) in debtors and prepayments		<b>96</b>	(159)
應收有關連機構帳款 的(增加)／減少	(Increase)/Decrease in amounts due from related parties		<b>(867)</b>	220
已付利得稅	Profits tax paid		<b>(5,959)</b>	(5,263)
<b>來自營運項目之 現金淨額</b>	<b>Net cash from operating activities</b>		<b>34,315</b>	81,141
<b>來自投資項目之 現金流量</b>	<b>Cash flows from investing activities</b>			
銀行存款減少淨額 (等同現金除外)	Net decrease in placements with banks (other than cash equivalents)		<b>9,000</b>	53,100
利息收入	Interest received		<b>967</b>	2,482
購買固定資產	Purchase of fixed assets		<b>(34,514)</b>	(18,744)
<b>(用作)／來自投資 項目之現金淨額</b>	<b>Net cash (used in)/from investing activities</b>		<b>(24,547)</b>	36,838



(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		註釋 Note	2004	2003
來自融資項目之 現金流量	<b>Cash flows from financing activities</b>			
償還貸款	Loan repayments	(13)	<b>(27,670)</b>	(27,670)
利息支出	Interest paid		<b>(1,393)</b>	(2,995)
股息支出	Dividend paid		<b>(12,109)</b>	(11,305)
用作融資項目之 現金淨額	<b>Net cash used in financing activities</b>		<b>(41,172)</b>	(41,970)
現金及等同現金的 (減少)／增加 淨額	<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(31,404)</b>	76,009
現金及等同現金在 2003年4月1日 之結餘	<b>Cash and cash equivalents at 1 April 2003</b>		<b>126,407</b>	50,398
現金及等同現金在 2004年3月31日 之結餘	<b>Cash and cash equivalents at 31 March 2004</b>	(16)	<b>95,003</b>	126,407

第六十八頁至七十九頁之註釋亦為此帳目的一部分。  
The notes on pages 68 to 79 form part of these accounts.

## 帳目註釋

(除特別註明外，以港幣千元位列示)

### 1. 公司註冊處營運基金的地位

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

### 2. 會計政策

#### (a) 會計基準

本帳目是根據香港公認會計原則製備。

#### (b) 固定資產

1993 年 8 月 1 日由政府撥歸公司註冊處營運基金的固定資產是按前立法局所通過的設立營運基金決議中所列的估值入帳。從 1993 年 8 月 1 日起新購的固定資產則按當時用於購買及裝置設備的實際直接開支入帳。

#### (c) 折舊及攤銷

i. 折舊是依直線折舊法按資產原值減去其在最終使用期末的剩餘值，在預計資產可使用年期內逐年分期定額註銷。折舊年率為：

建築物	3.3% — 3.6%
電腦系統	20% — 33.3%
傢具及裝置	20%
辦公室及特殊器材	20%
部門自用車輛	20%

ii. 土地及正在進行中的資本性設備，則並無折舊。

iii. 電腦系統的發展及數據轉換成本是從使用月的第一天開始分 3 至 5 年攤銷。

#### (d) 收益稅

i. 本年度收益稅包括本期稅款及遞延稅款資產和負債的變動。收益稅在損益表內確認，但關乎直接確認為營運基金權益項目的，則確認為營運基金權益項目。

ii. 本期稅款為本年度對應課稅收入按結算日已生效或基本上已生效的稅率計算的預計應付稅款，並包括以往年度應付稅款的任何調整。





## NOTES ON THE ACCOUNTS

(Expressed in thousands of Hong Kong dollars unless otherwise stated)

### 1. Status of the Companies Registry Trading Fund

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

### 2. Accounting policies

#### (a) Basis of accounting

The accounts have been prepared in accordance with accounting principles generally accepted in Hong Kong.

#### (b) Fixed assets

Fixed assets appropriated to the Companies Registry Trading Fund on 1 August 1993 are stated at the value contained in the Resolution of the Legislative Council for setting up the Companies Registry Trading Fund. Fixed assets acquired since 1 August 1993 are capitalised at the actual direct expenditure of acquisition and installation.

#### (c) Depreciation and amortisation

i. Depreciation is provided on a straight-line basis calculated to write off the cost of assets less residual value over their estimated useful lives. The annual rates of depreciation used are:

Building	3.3% — 3.6%
Computer system	20% — 33.3%
Furniture and fittings	20%
Office and specialist equipment	20%
Office car	20%

ii. No depreciation is provided in respect of land and capital projects in progress.

iii. System development and data conversion costs for computer systems are amortised over a period of three to five years from the beginning of the month they are commissioned into service.

#### (d) Income Tax

i. Income tax for the year comprises current tax and movements in deferred tax assets and liabilities. Income tax is recognised in the profit and loss account except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

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

## APPENDIX B

- iii. 遞延稅款資產及負債分別由可扣稅及應課稅的暫時性差異產生。暫時性差異是指資產及負債在財務報表上的帳面值與其計稅基礎的差異。遞延稅款資產也可由未利用可抵扣虧損和未利用稅款抵減產生。

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

遞延稅款的撥備金額是根據該資產及負債的帳面值之預期變現或清償方式，按在結算日已生效或基本上已生效的稅率計算。遞延稅款資產及負債均不貼現計算。

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

- iv. 本期稅款結餘與遞延稅款結餘，以及有關的變動會分別列出，不會互相抵銷。如公司註冊處營運基金擬採用淨額基準結算，本期稅款資產會抵銷本期稅款負債。若遞延稅款資產與遞延稅款負債涉及同一稅務機關徵收的收益稅，則會互相抵銷。

(e) 收入的確認

服務收費是在提供服務時確認入帳。利息收入則按應計的利息確認入帳。

(f) 僱員福利

薪金與年假開支均在僱員提供有關服務所在年度以應計基準確認入帳。僱員附帶福利開支包括香港特別行政區政府給予僱員的退休金福利，均在營運基金支銷，並在僱員提供有關服務所在年度確認入帳。

(g) 有關連機構

根據《營運基金條例》(第 430 章) 設立的公司註冊處營運基金是屬於政府轄下的一個獨立會計單位。年內，營運基金在日常業務中曾與各有關連機構進行交易。這些機構包括各政策局及政府部門，營運基金，以及受政府所控制或政府對其有重大影響力的財政自主組織。

(h) 等同現金

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



- iii. Deferred tax assets and liabilities arise from deductible and taxable temporary differences respectively, being the differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax assets also arise from unused tax losses and unused tax credits.

All deferred tax liabilities, and all deferred tax assets, to the extent that it is probable that future taxable profits will be available against which the assets can be utilised, are recognised.

The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, using tax rates enacted or substantively enacted at the balance sheet date. Deferred tax assets and liabilities are not discounted.

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

- iv. Current tax balances and deferred tax balances, and movements therein, are presented separately from each other and are not offset. Current tax assets are offset against current tax liabilities when the Companies Registry Trading Fund intends to settle them on a net basis. Deferred tax assets are offset against deferred tax liabilities when they relate to income taxes levied by the same taxation authority.

(e) Revenue recognition

Revenue is recognised as services are provided. Interest income is recognised on an accrual basis.

(f) Employee benefits

Salaries and annual leave are accrued and recognised as an expense in the year in which the associated services are rendered by the staff. Staff oncosts including pensions provided to the staff by the Government of the Hong Kong Special Administrative Region are charged to the Trading Fund and recognised as an expense in the year in which the associated services are rendered.

(g) Related parties

The Companies Registry Trading Fund is a separate accounting entity within the Government established under the Trading Funds Ordinance (Cap. 430). During the year, the Trading Fund has entered into transactions with various related parties, including Government bureaux and departments, trading funds and financially autonomous bodies controlled or significantly influenced by the Government, in the ordinary course of its business.

(h) Cash equivalents

Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

## APPENDIX B

## 3. 營業額 Turnover

		<u>2004</u>	<u>2003</u>
押記文件登記費	Charges registration fees	<b>9,831</b>	9,813
公司註冊成立費	Incorporation fees	<b>83,415</b>	91,653
年報表登記費	Annual registration fees	<b>67,938</b>	67,728
查冊及影印收費	Searches and copying fees	<b>46,051</b>	46,006
管理及代收服務費用	Fees for administration and collection services	<b>9,574</b>	10,001
其他費用	Other fees	<b>17,562</b>	17,082
		<b><u>234,371</u></b>	<u>242,283</u>

## 4. 運作成本 Operating costs

		<u>2004</u>	<u>2003</u>
員工費用	Staff costs	<b>146,740</b>	154,783
一般運作開支	General operating expenses	<b>21,630</b>	17,784
電腦開支	Computer expenses	<b>3,120</b>	3,680
中央行政間接費用	Central administration overheads	<b>1,079</b>	2,805
折舊及攤銷	Depreciation and amortisation	<b>11,926</b>	15,730
審計師酬勞	Auditor's remuneration	<b>372</b>	367
		<b><u>184,867</u></b>	<u>195,149</u>

## 5. 其他收入 Other income

		<u>2004</u>	<u>2003</u>
銀行存款利息	Interest from bank deposits	<b>698</b>	2,214





## 6. 融資成本 Finance cost

		2004	2003
已償還及一年內 應償還之政府 貸款利息	Interest on government loan repaid and repayable within one year	<b>462</b>	1,878

## 7. 稅款 Taxation

(a) 政府於 2003 年 3 月宣布香港的二零零三至零四年度利得稅率由 16% 提高至 17.5%。名義利得稅的撥備是以本年度預計應評稅利潤按稅率 17.5% (2003 年：16%) 計算。本處將會向政府繳付一筆款項，以代替根據《稅務條例》(第 112 章) 的規定計算的利得稅。損益表內撇銷／(存入) 的稅額如下：

In March 2003, the Government announced an increase in the Hong Kong profits tax rate from 16% to 17.5% for the fiscal year 2003-04. Notional profits tax is provided at 17.5% (2003 : 16%) of the estimated assessable profits for the year. A payment in lieu of profits tax calculated on the basis of the provisions of the Inland Revenue Ordinance (Cap. 112) will be made to the Government. The amount of taxation charged/(credited) to the profit and loss account represents:

		2004	2003
<b>本期稅款</b>	<b>Current tax</b>		
名義利得稅	Notional profits tax	<b>4,053</b>	5,656
往年的超額撥備 (見下文第 (b) 項)	Over-provision in respect of prior years (see (b) below)	<b>(7,555)</b>	—
		<b>(3,502)</b>	5,656
<b>遞延稅款</b>	<b>Deferred tax</b>		
暫時性差異產生 及轉回	Origination and reversal of temporary differences	<b>4,529</b>	1,452
稅率調高對遞延 稅款的影響	Effect of increase in tax rate on deferred tax	<b>468</b>	—
		<b>4,997</b>	1,452
<b>收益稅支出總額</b>	<b>Total income tax expense</b>	<b>1,495</b>	7,108

## APPENDIX B

- (b) 稅務局局長先前裁定，由二零零二至零三年度起，依據《會計實務準則》第 34 號：「僱員福利」的規定計入帳目的未放取假期負債撥備，即僱員尚未放取所賺年假涉及的估計負債，屬不可扣除稅項的開支。

稅務局局長徵詢法律意見後，在二零零四年八月表示，容許將本年度，以及在採用《會計實務準則》第 34 號首年就往年一次過調整的未放取假期負債撥備，列為可扣除稅項的開支。

因此，以往就利得稅所作的超額撥備已予以調整。

The provision for untaken leave liability (i.e. the estimated liability for annual leave earned but untaken by the employees) recognised in the accounts in accordance with the Statement of Standard Accounting Practice (SSAP) 34 "Employee Benefits" since 2002-03 had previously been ruled by the Commissioner of Inland Revenue (CIR) as a non-deductible expense for tax purpose.

After seeking legal advice, CIR advised in August 2004 that the provision for untaken leave liability (for the current year and for the one-off adjustment for prior years effected in the first year when adopting SSAP 34) would be allowed as a deductible expense for tax purpose.

As a result, adjustments have been made in respect of profits tax previously over provided.

- (c) 稅項支出與會計溢利按適用稅率計算的對帳：

Reconciliation between tax expense and accounting profit at applicable tax rates:

		<b>2004</b>	2003
除稅前盈利	Profit before tax	<b>49,740</b>	47,470
除稅前盈利的 名義稅項	Notional tax on profit before tax	<b>8,704</b>	7,595
非應課稅收入的 稅項影響	Tax effect of non-taxable revenue	<b>(122)</b>	(487)
往年的超額撥備	Over-provision in respect of prior years	<b>(7,555)</b>	—
因調高稅率對 遞延稅款期初 結餘的影響	Effect on opening deferred tax balances resulting from an increase in tax rate	<b>468</b>	—
實際稅項支出	Actual tax expense	<b>1,495</b>	7,108



## 8. 股息 Dividend

擬發港幣 1,447.4 萬元作股息給政府 (2003 年：港幣 1,210.9 萬元)。

An amount of HK\$14,474,000 (2003 : HK\$12,109,000) is proposed as dividend to the Government.

## 9. 固定資產回報率 Rate of return on fixed assets

固定資產回報率是運作盈利加上利息收入並扣除稅款後相對於固定資產平均淨值的百分率。公司註冊處營運基金的目標是要達到由財政司司長所釐定的每年百分之十的目標回報率。

The rate of return on fixed assets is calculated as the percentage of operating profit and interest income after taxation to Average Net Fixed Assets (ANFA). The Companies Registry Trading Fund aims to achieve a target return of 10% per annum as determined by the Financial Secretary.

## 10. 固定資產 Fixed assets

		土地及 建築物	電腦系統	傢具及 裝置	辦公室及 特殊器材 Office & specialist equipment	部門 自用車輛 Office car	總值 Total
<b>成本或估價</b>	<b>Cost or valuation</b>						
在 2003 年 4 月 1 日	At 1 April 2003	398,511	109,491	16,960	2,460	130	527,552
增加	Additions	—	32,282	—	—	—	32,282
售賣	Disposals	—	—	—	—	(130)	(130)
在 2004 年 3 月 31 日	At 31 March 2004	<b>398,511</b>	<b>141,773</b>	<b>16,960</b>	<b>2,460</b>	<b>—</b>	<b>559,704</b>
<b>累計折舊／攤銷</b>	<b>Aggregate depreciation/amortisation</b>						
在 2003 年 4 月 1 日	At 1 April 2003	41,474	60,856	16,760	1,898	130	121,118
年內費用	Charge for the year	4,444	7,182	85	215	—	11,926
售賣後撥回	Written back on disposals	—	—	—	—	(130)	(130)
在 2004 年 3 月 31 日	At 31 March 2004	<b>45,918</b>	<b>68,038</b>	<b>16,845</b>	<b>2,113</b>	<b>—</b>	<b>132,914</b>
<b>帳面淨值</b>	<b>Net Book Value</b>						
在 2004 年 3 月 31 日	At 31 March 2004	<b>352,593</b>	<b>73,735</b>	<b>115</b>	<b>347</b>	<b>—</b>	<b>426,790</b>
在 2003 年 3 月 31 日	At 31 March 2003	357,037	48,635	200	562	—	406,434

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## 11. 短期借款 Short term borrowings

		2004	2003
截至 3 月 31 日一年內 應付政府貸款 (請亦參閱註釋 13)	Government loan repayable within one year at 31 March (see also note 13)	—	27,670

## 12. 遞延稅款 Deferred tax

在資產負債表內確認的遞延稅款負債，全部因固定資產折舊免稅額超過有關折舊而產生。年內的變動如下：  
The deferred tax liability recognised in the balance sheet arises entirely from depreciation allowances on fixed assets which are in excess of the related depreciation. The movements during the year are as follows:

		2004	2003
在 2003 年 4 月 1 日 的結餘	Balance at 1 April 2003	4,991	3,539
損益表內撇銷	Charged to profit and loss account	4,997	1,452
在 2004 年 3 月 31 日 的結餘	Balance at 31 March 2004	9,988	4,991

## 13. 政府貸款 Government loan

根據前立法局 1993 年 6 月 30 日所通過的決議，在 1993 年 8 月 1 日撥歸營運基金的資產淨值港幣 4.1516 億元中，港幣 2.767 億元為資本投資基金向營運基金的貸款。貸款由 1994 年 8 月 1 日起分十期按年等額攤還，每年還款港幣 2,767 萬元，最後一期還款已於 2003 年 8 月 1 日繳交。至於貸款利息，息率為香港銀行公會委員會的當然會員所公布的最優惠貸款利率的平均息率。

The loan of HK\$276,700,000 from the Capital Investment Fund was made in accordance with the resolution passed by the Legislative Council on 30 June 1993 to finance part of the net assets valued at HK\$415,160,000 appropriated to the Companies Registry Trading Fund with effect from 1 August 1993. The loan was repayable in ten equal annual instalments of HK\$27,670,000 starting from 1 August 1994. The last instalment was paid on 1 August 2003. The loan bore interest at a rate equal to the average of the best lending rate quoted by the continuing members of the Committee of The Hong Kong Association of Banks.





#### 14. 營運基金資本 Trading fund capital

此為政府對公司註冊處營運基金的投資。

This represents the Government's investment in the Companies Registry Trading Fund.

#### 15. 保留盈利 Retained earnings

		2004	2003
在 2003 年 4 月 1 日 之結餘	Balance at 1 April 2003	<b>242,081</b>	213,828
年內除稅後盈利	Profit after tax for the year	<b>48,245</b>	40,362
擬發股息	Proposed dividend	<b>(14,474)</b>	(12,109)
在 2004 年 3 月 31 日 之結餘	Balance at 31 March 2004	<b>275,852</b>	242,081

#### 16. 現金及等同現金年終結餘分析 Analysis of the balances of cash and cash equivalents at end of year

		2004	2003
現金及銀行結餘	Cash and bank balances	<b>12,003</b>	24,007
銀行存款 (等同現金部分)	Placements with banks (cash equivalents portion)	<b>83,000</b>	102,400
		<b>95,003</b>	126,407

**17. 有關連機構的交易 Related party transactions**

除了那些在帳目表內獨立披露的交易外，年內與有關連機構的其他重要交易概述如下：

- (a) 本處提供予有關連機構的服務包括查冊及影印服務，代收某部分稅項及無主財物，和代表政府管理放債人註冊處。來自這些服務的收益計有港幣 1,610.9 萬元 (2003 年：港幣 1,668.5 萬元)；
- (b) 有關連機構提供予本處的服務包括購置物料、郵政、印刷、培訓、資訊科技、大廈管理、辦公地方租賃、中央管理及審計。這等服務的支出共港幣 1,088 萬元 (2003 年：港幣 1,351.9 萬元)；及
- (c) 由有關連機構提供的資訊科技及翻修設備方面的資本開支，款額達到港幣 636.7 萬元 (2003 年：港幣 109.3 萬元)。

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

- (a) Services provided to related parties included search and copying services, collection of certain tax-loaded fees and bona vacantia, and the administration of the Money Lenders Registry on behalf of the Government. The total revenue derived from these services amounted to HK\$16,109,000 (2003 : HK\$16,685,000);
- (b) Services received from related parties included services on acquisition of stores, mail, printing, training, information technology, building management, rental of accommodation, central administration and auditing. The total cost incurred on these services amounted to HK\$10,880,000 (2003 : HK\$13,519,000); and
- (c) Capital expenditure in relation to information technology and renovation services provided by related parties amounted to HK\$6,367,000 (2003 : HK\$1,093,000).

與有關連機構的交易如亦同時提供予公眾，收費會依隨公眾所須繳付的費用；如該等服務祇提供予有關連機構，收費則按全部成本徵收。

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



## 18. 資本承擔 Capital commitments

在結算日，營運基金未有在帳目表中作出準備的資本承擔如下：

At the date of balance sheet, the Trading Fund had capital commitments, so far as not provided for in the financial statements, as follows:

		2004	2003
已簽約	Contracted for	<b>59,498</b>	77,284
已核准惟未簽約	Authorised but not contracted for	—	—
		<b>59,498</b>	77,284

## 19. 採用新的香港會計實務準則 Adoption of new accounting standard in Hong Kong

由香港會計師公會頒布的《會計實務準則》第12號(修訂)：「收益稅」，訂明確認及計算遞延稅款的新方法及額外披露收益稅和遞延稅款資料的規定。該經修訂實務準則適用於涵蓋期由2003年1月1日當日或之後開始的財務報表。公司註冊處採用了上述修訂實務準則的規定製備本年度的財務報表。

在往年，除非認為在可見將來不會實現有關負債，否則對於因固定資產加速折舊免稅額所引致的重大時差，均根據負債法撥備遞延稅款負債。除非有充足理由確定遞延稅款資產是可以實現，否則不會入帳。

由於需符合經修訂的《會計實務準則》第12號，公司註冊處採用了一項新的會計政策計算遞延稅款，詳情載於附註2(d)。公司註冊處營運基金並不需要就採用這項新會計政策而作出重大調整。

The SSAP 12 (revised) "Income Taxes", which was issued by the Hong Kong Institute of Certified Public Accountants (previously known as the Hong Kong Society of Accountants), sets out a revised method for the recognition of and accounting for deferred tax and additional disclosure requirements for income tax and deferred tax. SSAP 12 (revised) is applicable to financial statements relating to periods beginning on or after 1 January 2003. The Companies Registry Trading Fund has adopted the provisions of SSAP 12 (revised) in preparing the financial statements for the year.

In prior years, deferred tax liabilities were provided under the liability method in respect of all material timing differences attributable to accelerated depreciation allowances on fixed assets except where it was considered that no liability would crystallise in the foreseeable future. Deferred tax assets were not recognised unless the realisation was assured beyond reasonable doubt.

In order to comply with SSAP 12 (revised), the Companies Registry Trading Fund adopted a new policy for deferred tax as set out in note 2(d). No material adjustment is required as a result of the adoption of this new policy.

## 審計署署長提交立法會的報告書

我已完成審計刊於附錄 B 按照香港公認會計原則製備的財務報表。

### 公司註冊處營運基金總經理及審計署署長的責任

根據《營運基金條例》(第 430 章) 第 7(4) 條的規定，公司註冊處營運基金總經理負責按照公認會計原則製備，並經他簽署的財務報表呈交本人。在製備財務報表時，公司註冊處營運基金總經理必須貫徹採用合適的會計政策。

我的責任是根據我的審計工作的結果，對該等財務報表作出獨立意見，並向立法會報告。

### 意見的基礎

茲證明我已按照《營運基金條例》第 7(5) 條的規定及審計署的審計準則，審核及審計上述的財務報表。審計範圍包括以抽查方式查核與財務報表所載數額及披露事項有關的憑證，亦包括評估公司註冊處營運基金總經理於製備該等財務報表時所作的重大估計和判斷、所釐定的會計政策是否適合公司註冊處營運基金的具體情況、及有否貫徹運用並足夠披露該等會計政策。

## REPORT OF THE DIRECTOR OF AUDIT TO THE LEGISLATIVE COUNCIL

I have audited the financial statements in Appendix B which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

### Respective responsibilities of the General Manager, Companies Registry Trading Fund and the Director of Audit

Under section 7(4) of the Trading Funds Ordinance (Cap. 430), the General Manager, Companies Registry Trading Fund is responsible for the submission of financial statements prepared in accordance with generally accepted accounting principles and signed by him to me. In preparing the financial statements, the General Manager, Companies Registry Trading Fund has to select appropriate accounting policies and to apply them consistently.

It is my responsibility to form an independent opinion, based on my audit, on those statements and to report my opinion to you.

### Basis of opinion

I certify that I have examined and audited the financial statements referred to above in accordance with section 7(5) of the Trading Funds Ordinance and the Audit Commission auditing standards. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the General Manager, Companies Registry Trading Fund in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Companies Registry Trading Fund's circumstances, consistently applied and adequately disclosed.





我在策劃和進行審計工作時，均以取得一切我認為必需的資料及解釋為目標，使我能獲得充分的憑證，就該等財務報表是否存有重要錯誤陳述，作合理的確定。在作出意見時，我亦已衡量該等財務報表所載資料在整體上是否足夠。我相信，我的審計工作已為下列意見建立合理的基礎。

### 意見

我認為上述的財務報表均真實而中肯地反映公司註冊處營運基金在二零零四年三月三十一日的狀況及截至該日止年度的運作成果和現金流量，並已按照《營運基金條例》第7(4)條所規定的方式妥為製備。

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements. I believe that my audit provides a reasonable basis for my opinion.

### Opinion

In my opinion the financial statements give a true and fair view of the state of affairs of the Companies Registry Trading Fund as at 31 March 2004 and of the results of its operations and cash flows for the year then ended and have been properly prepared in accordance with the manner provided in section 7(4) of the Trading Funds Ordinance.

審計署署長  
(審計署助理署長應國榮代行)

(YING Kwok-wing)  
Assistant Director of Audit  
for Director of Audit

香港審計署

Audit Commission  
Hong Kong

二零零四年九月二十日

20 September 2004

## APPENDIX D

二零零三年四月一日至二零零四年三月三十一日

根據《公司條例》被檢控的上市公司

Listed Companies prosecuted under the Companies Ordinance  
for the period from 1 April 2003 to 31 March 2004

公司名稱 Name of Company	違規事項（見附註） Types of Breaches (See Note)	罰款數額 Fine Imposed
藝立媒體科技控股有限公司 AGL Mediatech Holdings Limited	4	\$3,800
A-Max Holdings Limited	4	\$14,850
Ananda Wing On Travel (Holdings) Limited	4	\$6,260
恒科創業有限公司 Arcontech Corporation	5	\$22,100
雅高企業(集團)有限公司 Argos Enterprise (Holdings) Limited	2	\$2,580
倍可集團國際控股有限公司 Baker Group International Holdings Limited	5	\$9,400
北京北大青鳥環宇科技股份有限公司 Beijing Beida Jade Bird Universal Sci-Tech Company Limited	4	\$6,130
霹靂咁喇控股有限公司 Billybala Holdings Limited	4	\$3,390
富麗花•譜控股有限公司 Blu Spa Holdings Limited	4	\$4,780
Brilliance China Automotive Holdings Limited	4	\$4,340
Chevalier iTech Holdings Limited	4	\$2,490
China Rich Holdings Limited	4	\$10,570
中策集團有限公司 China Strategic Holdings Limited	3	\$4,220
CIL Holdings Limited	5	\$6,900
數碼庫有限公司 Codebank Limited	1	\$31,615
京信通信系統控股有限公司 Comba Telecom Systems Holdings Limited	4	\$4,600
Compass Pacific Holdings Limited	4	\$7,060
Dah Hwa International (Holdings) Limited	4	\$10,130
Datasys Technology Holdings Limited	4	\$3,900
數通集團有限公司 Digitel Group Limited	4	\$9,930



公司名稱 Name of Company	違規事項（見附註） Types of Breaches (See Note)	罰款數額 Fine Imposed
環球動力控股有限公司 Dynamic Global Holdings Limited	5	\$8,925
Eco-Tek Holdings Limited	4	\$14,960
光訊控股集團有限公司 EcyberChina Holdings Limited	5	\$10,150
Extrawell Pharmaceutical Holdings Limited	5	\$2,960
Fast Systems Technology (Holdings) Limited	4	\$7,100
第一拖拉机股份有限公司 First Tractor Company Limited	4	\$9,175
Fortune Telecom Holdings Limited	4	\$17,655
Fu Cheong International Holdings Limited	5	\$4,600
Gay Giano International Group Limited	4	\$3,780
Global Trend Intelligent Technologies Limited	4	\$17,430
光彩未來集團有限公司 Glory Future Group Limited	4	\$6,125
GP NanoTechnology Group Limited	4	\$9,610
Greencool Technology Holdings Limited	4	\$5,670
香港交易及結算所有限公司 Hong Kong Exchanges and Clearing Limited	1	\$3,220
泓通控股有限公司 Hong Tong Holdings Limited	4	\$6,320
Hudson Holdings Limited	4	\$4,760
i100 Limited	4	\$5,750
IIN International Limited	4	\$4,000
Intcera High Tech Group Limited	4	\$7,800
江蘇南大蘇富特軟件股份有限公司 Jiangsu NandaSoft Company Limited	4	\$14,865
K & P International Holdings Limited	5	\$3,740
建溢集團有限公司 Kin Yat Holdings Limited	5	\$10,950
金蝶國際軟件集團有限公司 Kingdee International Software Group Company Limited	4	\$7,550
Le Saunda Holdings Limited	4	\$26,600
樓蘭控股有限公司 Loulan Holdings Limited	4	\$3,540

## APPENDIX D

公司名稱 Name of Company	違規事項 (見附註) Types of Breaches (See Note)	罰款數額 Fine Imposed
M Channel Corporation Limited	4	\$6,380
松日通訊控股有限公司 Matsunichi Communication Holdings Limited	1	\$9,275
Mobicon Group Limited	5	\$3,120
Moulin International Holdings Limited	4	\$4,800
Neolink Cyber Technology (Holding) Limited	4	\$39,001
新醫藥控股有限公司 New Chinese Medicine Holdings Limited	4	\$12,810
新時代集團控股有限公司 New Times Group Holdings Limited	4	\$3,775
新宇國際實業(集團)有限公司 New Universe International Group Limited	4, 5	\$11,100
NewOcean Green Energy Holdings Limited	4	\$4,840
Pacific Andes International Holdings Limited	5	\$7,600
Plus Holdings Limited	4	\$4,410
思拓通訊科技控股有限公司 Quasar Communication Technology Holdings Limited	4	\$5,820
RNA Holdings Limited	4	\$4,340
Recruit Holdings Limited	4	\$39,280
豐采多媒體集團有限公司 Riche Multi-Media Holdings Limited	4	\$7,060
Samson Paper Holdings Limited	4	\$4,650
衛科創業有限公司 Satellite Devices Corporation	4	\$6,790
Seapower Resources International Limited	4	\$5,800
上華控股有限公司 Shang Hua Holdings Limited	4	\$8,300
上海世紀控股有限公司 Shanghai Century Holdings Limited	4	\$10,600
瀋陽公用發展股份有限公司 Shenyang Public Utility Holdings Company Limited	4	\$5,025
深圳市東江環保股份有限公司 Shenzhen Dongjiang Environmental Company Limited	4	\$11,100
Soluteck Holdings Limited	4	\$4,175
南華證券有限公司 South China Brokerage Company Limited	1	\$23,950





公司名稱 Name of Company	違規事項 (見附註) Types of Breaches (See Note)	罰款數額 Fine Imposed
Start Technology Company Limited	4	\$10,320
Sun Man Tai Holdings Company Limited	5	\$7,200
Sun Media Group Holdings Limited	4	\$8,475
軟迅科技控股有限公司 SYS Solutions Holdings Limited	4	\$7,710
The Sun's Group Limited	5	\$10,900
老虎科技(控股)有限公司 Tiger Tech Holdings Limited	4	\$5,400
中國民航信息網絡股份有限公司 Travelsky Technology Limited	4	\$24,110
青島啤酒股份有限公司 Tsingtao Brewery Company Limited	5	\$7,160
Universal Technologies Holdings Limited	4	\$4,280
Universe International Holdings Limited	4	\$7,275
Vertex Communications & Technology Group Limited	4	\$3,950
Vision Tech International Holdings Limited	4, 5	\$22,965
Vitop Bioenergy Holdings Limited	4	\$27,700
永亨銀行有限公司 Wing Hang Bank, Limited	6	\$7,350
中國石化北京燕化石油化工有限公司	4	\$4,325
安徽海螺水泥股份有限公司	5	\$3,400

#### 附註 (Note)

1. 未有或逾期遞交股份分配申報表  
*Failure or Late in Filing Return of allotments*
2. 未有或逾期遞交成員登記冊備存地點通知書  
*Failure or Late in Filing Notification of Location of Registers of Members*
3. 未有或逾期遞交秘書及董事資料更改通知書  
*Failure or Late in Filing Notification of Changes of Secretary and Directors*
4. 未有或逾期遞交就海外公司的註冊詳情更改而須遞交的通知或申請  
*Failure or Late in Filing Notification or Application required for change in the Registered Particulars of Oversea Companies*
5. 未有或逾期遞交公司的周年申報表及有關的公司帳目  
*Failure or Late in Filing Annual Returns and Accounts*
6. 未有或逾期遞交承接人行使財產管有權通知書  
*Failure or Late in Filing Notification of Mortgagee Entering into Possession of Property*

## APPENDIX E

一九九四年至二零零三年的主要統計數字  
Statistical Highlights from 1994 to 2003

## (a) 登記冊上本地公司數目

## Number of local companies on the register

	年份 Year									
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
登記冊上本地公司數目 No. of local companies on the register	452,789	471,883	483,181	474,517	474,594	490,888	511,503	510,380	503,111	497,406

## (b) 透過撤銷註冊、剔除註冊和清盤而解散的公司數目

## Number of dissolutions by way of deregistration, striking-off and liquidation respectively

	年份 Year									
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
撤銷註冊 (由一九九九年十一月開始) Deregistration (starting from Nov 1999)	0	0	0	0	0	0	9,767	20,219	21,380	18,936
剔除註冊 Striking-off	3,133	10,544	34,626	54,369	26,763	15,620	9,747	17,185	30,560	34,606
清盤 Liquidation	2,714	3,371	3,820	3,603	3,220	3,747	3,312	2,090	1,978	2,319
其他 Others	1	4	0	1	0	0	0	1	0	0
總數 Total	5,848	13,919	38,446	57,973	29,983	19,367	22,826	39,495	53,918	55,861



(c) 成員自動清盤與債權人自動清盤的清盤個案數目

**Number of liquidation cases by way of members' voluntary winding-up and creditors' voluntary winding-up**

成員自動清盤 Members' Voluntary Winding-up		年份 Year									
		1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
進行中的個案數目 No. of cases in progress	不適用 N.A.	3,548	3,390	2,887	3,130	3,000	1,870	1,518	1,333	1,235	
剛展開的個案數目 No. of cases commenced	不適用 N.A.	2,992	3,250	2,638	3,005	3,067	1,581	1,178	1,085	946	
債權人自動清盤 Creditors' Voluntary Winding-up		年份 Year									
		1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
進行中的個案數目 No. of cases in progress	不適用 N.A.	508	428	353	439	573	490	560	657	589	
剛展開的個案數目 No. of cases commenced	不適用 N.A.	182	174	107	211	322	164	229	267	217	

(d) 登記冊上海外公司數目連新登記和不再設有營業地點的海外公司數目

**Number of overseas companies on the register, with the number of overseas companies newly registered and ceased to have a place of business shown separately**

		年份 Year									
		1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
新登記設有營業地點的 公司數目 No. of companies newly registered as having a place of business		573	582	665	713	570	658	814	812	700	724
不再設有營業地點的公司數目 No. of companies ceased to have a place of business		161	221	378	250	325	341	350	448	447	451
在登記冊上的公司數目 Total no. of companies on the register		3,956	4,317	4,604	5,067	5,312	5,629	6,093	6,457	6,710	6,983

## APPENDIX E

(e) 根據《公司條例》第 XI 部註冊海外公司數目

## Distribution of overseas companies registered under Part XI of the Companies Ordinance

國家 Country	年份 Year									
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
澳洲 Australia	110	117	107	107	108	107	112	121	116	110
百慕大 Bermuda	349	381	423	478	510	538	592	617	632	638
英屬維爾京群島 British Virgin Islands	756	922	1,121	1,359	1,561	1,816	2,044	2,215	2,372	2,493
開曼群島 Cayman Islands	120	128	149	186	204	234	332	442	532	583
日本 Japan	336	368	381	368	339	318	304	297	283	281
利比里亞 Liberia	139	130	123	113	108	131	140	132	124	182
巴拿馬 Panama	83	80	68	69	70	80	93	104	111	133
中華人民共和國 People's Republic of China	53	59	70	91	101	108	119	129	155	186
新加坡 Singapore	156	165	175	202	208	212	224	227	218	224
聯合王國 United Kingdom	383	395	402	414	415	398	400	407	395	393
美利堅合眾國 United States of America	747	797	800	822	801	796	799	776	756	729
其他 Others	724	775	785	858	887	891	934	990	1,016	1,031
海外公司總數 Total number of overseas companies	3,956	4,317	4,604	5,067	5,312	5,629	6,093	6,457	6,710	6,983