

A 二零零五年主要工作量統計數字
Key Workload Statistics for 2005

B 一九九五年至二零零五年
主要統計數字
**Statistical Highlights
from 1995 to 2005**

C 周年帳目表
Annual Accounts

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

E 二零零四年四月一日至
二零零五年三月三十一日
根據《公司條例》被檢控的
上市公司的定罪紀錄
**Conviction Record of Listed Companies
prosecuted under the Companies
Ordinance for the period from
1 April 2004 to 31 March 2005**



二零零五年主要工作量統計數字
Key Workload Statistics for 2005

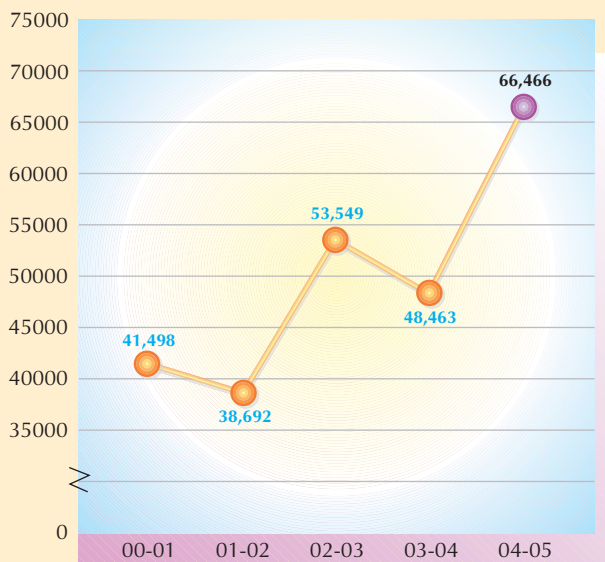
		截至 3 月 31 日止年度 Year to 31 March		增／(減) 百分比 % Change
		2005	2004	%
新公司	New Companies			
註冊成立	Incorporations			
— 公眾公司	— public	485	370	31.1
— 私人公司	— private	65,981	48,093	37.2
登記的海外公司	Oversea companies registered	681	687	(0.9)
公司文件登記	General Registration of Documents			
所收到的文件	Documents received	1,624,230	1,522,678	6.7
所收到的押記	Charges received	31,892	21,940	45.4
更改名稱申請書	Change of name applications	9,786	10,147	(3.6)
自動清盤通知書	Voluntary liquidation notices	1,082	1,106	(2.2)
查閱公司資料	Company Search			
查閱縮微膠片	Microfilm Searches	1,423,613*	1,563,636	(9.0)
查閱文件影像紀錄	Document Image Record Searches	221,081**	—	N/A
查閱公司資料	Company Particulars Searches	94,835	87,187	8.8
查閱董事索引	Directors Index Searches	148,092	131,505	12.6
檢控	Prosecution			
發出傳票	Summonses issued	1,760	1,551	13.5
定罪率	Conviction rate	50%	24%	108.3
剔除行動	Striking Off Action			
被剔除名稱的公司	Companies struck off	21,318	29,979	(28.9)
撤銷註冊	Deregistration			
被撤銷註冊的公司	Companies deregistered	18,125	19,540	(7.2)

* 2004 年 4 月 1 日至 2005 年 2 月 27 日 For the period from 1.4.2004 to 27.2.2005

** 2005 年 2 月 28 日至 3 月 31 日 For the period from 28.2.2005 to 31.3.2005

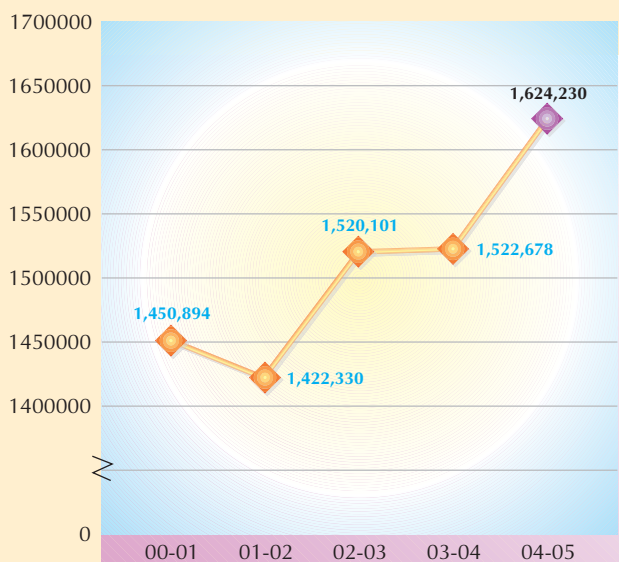
註冊成立公司總數

Number of Companies Incorporated



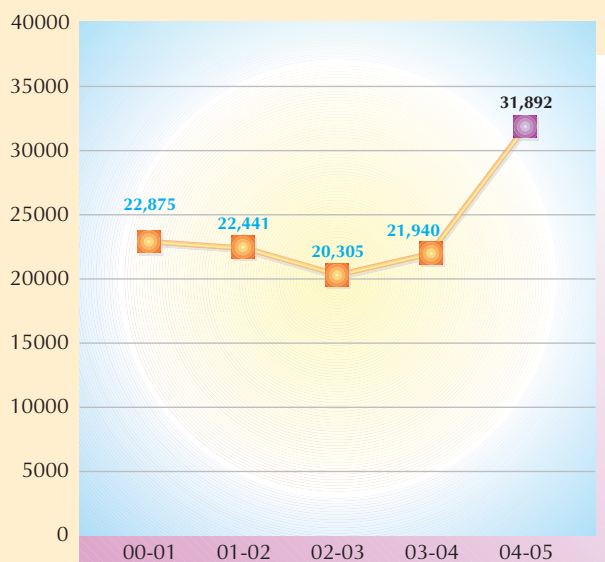
遞交登記文件數目

Documents Received for Registration



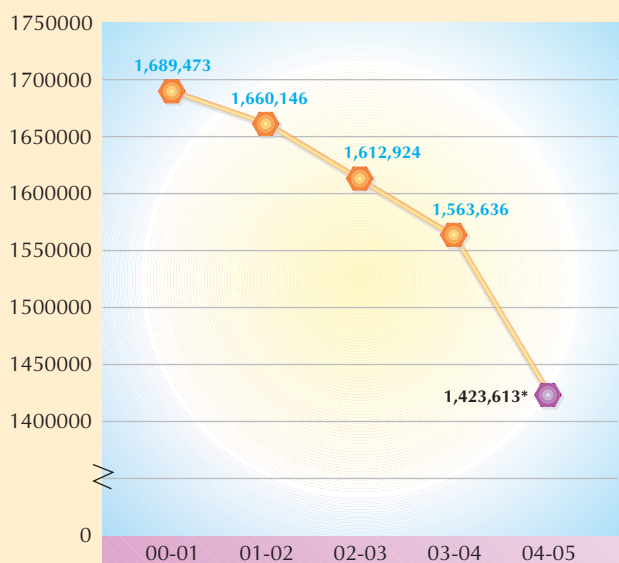
押記登記數目

Charges Received for Registration



查閱縮微膠片數目

Number of Microfilm Searches



* 2004年4月1日至2005年2月27日
For the period from 1.4.2004 to 27.2.2005



一九九五年至二零零五年主要統計數字
Statistical Highlights from 1995 to 2005

	年份 Year										
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 (首 6 個月 first 6 months)
本地公司 LOCAL COMPANIES											
註冊成立公司 Incorporations											
— 公眾 Public											
• 股本有限公司 Limited by shares	10	7	4	3	7	5	2	4	2	6	2
• 擔保有限公司 Limited by guarantee	263	288	354	264	356	383	345	462	373	459	251
— 私人 Private	32,735	49,439	48,917	29,680	35,197	42,971	37,911	46,088	49,674	65,093	37,345
轉換 Conversions											
— 公眾轉為私人 Public to Private	11	5	8	14	11	10	14	4	6	9	4
— 私人轉為公眾 Private to Public	11	13	17	2	7	11	5	5	7	5	1
還原 Restorations											
— 公眾 Public	0	0	2	4	7	3	3	2	1	—	—
— 私人 Private	5	10	32	109	94	79	111	93	106	124	65
解散 Dissolutions											
— 清盤 Liquidation	3,371	3,820	3,603	3,220	3,747	3,312	2,090	1,978	2,319	1,961	909
— 撤銷註冊 (一九九九年十一月推行) Deregistration (starting from November 1999)	—	—	—	—	—	9,767	20,219	21,380	18,936	19,225	8,992
— 剔除註冊 Striking-off	10,544	34,626	54,369	26,763	15,620	9,747	17,185	30,560	34,606	22,922	10,183
— 其他 Others	4	0	1	0	0	0	1	—	—	—	—
截至年底登記冊上的公司數目 No. of companies on register at end of year											
— 公眾 Public	6,322	6,041	5,837	5,934	6,058	6,310	6,576	6,922	7,171	7,562	7,640
— 私人 Private	465,561	477,140	468,680	468,660	484,830	505,193	503,804	496,189	490,235	511,418	528,246
包括 including											
• 截至年底登記冊上的 不營運公司 Dormant companies on register at end of year	2,191	2,682	3,194	3,646	3,748	3,809	3,925	4,020	4,110	4,451	4,670
• 截至年底登記冊上 獲發特許證免除在名稱 中加入「有限公司」一詞 的公司 Companies licensed to dispense with the word “Limited” in their names on register at end of year	494	520	536	554	585	606	626	644	661	666	667

	年份 Year										
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 (首 6 個月 first 6 months)
登記文件 REGISTRATION OF DOCUMENTS											
收到文件總數 Total no. of documents received	1,261,267	1,556,838	1,664,421	1,468,461	1,445,501	1,468,597	1,416,161	1,498,231	1,505,144	1,634,452	831,080
包括 including											
— 申請更改公司名稱 Change of company name applications	11,097	10,215	10,319	9,045	9,787	12,312	9,698	10,228	10,223	10,491	4,976
— 增加股本 Increase of share capital	8,103	7,415	6,953	3,622	5,595	6,263	5,510	5,591	5,778	6,181	2,846
— 減少股本 Reduction of share capital	11	16	19	16	11	11	18	20	26	26	7
— 押記 Charges											
• 押記 Charges	29,046	33,788	47,705	20,205	20,139	23,411	22,576	20,741	20,193	30,380	17,746
• 解除抵押備忘錄 Memorandum of discharge	18,522	21,838	30,992	20,582	19,342	19,668	19,203	16,763	15,193	21,804	12,347
— 委任接管人通知書 Notices of appointment of receiver	8	23	14	13	195	250	316	205	176	131	12
公司查冊 COMPANY SEARCH											
查閱縮微膠片／紙張檔案 (二零零五年二月二十八日起 取消的服務) Microfiches / Paper files Search (service ceased on 28 February 2005)	1,870,112	1,878,431	2,002,372	1,777,663	1,636,075	1,660,690	1,690,984	1,575,561	1,548,891	1,585,314	225,919
查閱文件影像紀錄 (二零零五年二月二十八日起 提供的服務) Document Image Records Search (service available since 28 February 2005)	—	—	—	—	—	—	—	—	—	—	912,964
查閱董事索引 Directors Index Search	637	644	623	1,002	928	11,916	67,249	103,554	121,964	153,212	66,619
查閱公司資料 (二零零零年三月三十一日起 提供的服務) Company Particulars Search (service available since 31 March 2000)	—	—	—	—	—	5,400	47,379	60,887	82,616	95,518	51,809



	年份 Year										
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 (首 6 個月 first 6 months)
公司清盤 COMPANY LIQUIDATION											
成員自動清盤 Members' Voluntary Winding-up											
— 已展開的個案 Cases Commenced	2,992	3,250	2,638	3,005	3,067	1,581	1,178	1,085	946	825	348
— 處理中的個案 Cases in Progress	3,548	3,390	2,887	3,130	3,000	1,870	1,518	1,333	1,235	1,141	1,110
債權人自動清盤 Creditors' Voluntary Winding-up											
— 已展開的個案 Cases Commenced	182	174	107	211	322	164	229	267	217	256	94
— 處理中的個案 Cases in Progress	508	428	353	439	573	490	560	657	589	636	652
檢控 PROSECUTIONS											
發出傳票數目 Summonses Issued	273	195	200	302	172	235	238	139	1,351	1,474	1,420
定罪率 Conviction Rate	94%	94%	90%	76%	53%	49%	23%	67%	24%	51%	45%
罰款總數 Total Fines (HK\$'000 港元)	3,357	3,889	2,427	4,181	431	751	254	862	1,504	5,670	4,744
被取消資格人士 DISQUALIFIED PERSONS											
截至年底登記冊上被取消 資格人士數目 No. of disqualified persons on register at end of year	46	74	77	70	70	69	105	123	140	178	187
海外公司 OVERSEA COMPANIES											
在香港註冊的新公司 Newly registered in Hong Kong	582	665	713	570	658	814	812	700	724	735	275
不再在香港設有營業地點 Ceased to have a place of business in Hong Kong	221	378	250	325	341	350	448	447	451	439	192
截至年底登記冊上的公司數目 No. of companies on register at end of year	4,317	4,604	5,067	5,312	5,629	6,093	6,457	6,710	6,983	7,279	7,362

	年份 Year										
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 (首 6 個月 first 6 months)
根據《公司條例》第 XI 部註冊海外公司數目 (按成立地方劃分) DISTRIBUTION OF OVERSEA COMPANIES REGISTERED UNDER PART XI OF THE COMPANIES ORDINANCE BY PLACE OF INCORPORATION											
澳洲 Australia	117	107	107	108	107	112	121	116	110	110	110
百慕大 Bermuda	381	423	478	510	538	592	617	632	638	642	637
英屬維爾京群島 British Virgin Islands	922	1,121	1,359	1,561	1,816	2,044	2,215	2,372	2,493	2,655	2,702
開曼群島 Cayman Islands	128	149	186	204	234	332	442	532	583	630	653
日本 Japan	368	381	368	339	318	304	297	283	281	274	265
利比里亞 Liberia	130	123	113	108	131	140	132	124	182	179	161
巴拿馬 Panama	80	68	69	70	80	93	104	111	133	177	192
中國大陸 The Mainland of China	59	70	91	101	108	119	129	155	186	204	206
新加坡 Singapore	165	175	202	208	212	224	227	218	224	227	235
聯合王國 United Kingdom	395	402	414	415	398	400	407	395	393	388	387
美利堅合眾國 United States of America	797	800	822	801	796	799	776	756	729	736	741
其他 Others	775	785	858	887	891	934	990	1,016	1,031	1,057	1,073



周年帳目表
Annual Accounts

公司註冊處營運基金
截至2005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 2005**

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

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

截至 2005 年 3 月 31 日止年度
 for the Year Ended 31 March 2005

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		註釋 Note	2005	2004
營業額	Turnover	(3)	270,002	234,371
運作成本	Operating costs	(4)	(168,207)	(184,867)
運作盈利	Profit from operations		101,795	49,504
其他收入	Other income	(5)	999	698
融資成本	Finance cost	(6)	—	(462)
除稅前盈利	Profit before tax		102,794	49,740
稅款	Taxation	(7)	(17,674)	(1,495)
除稅後盈利	Profit after tax		85,120	48,245
股息	Dividend	(8)	(25,536)	(14,474)
保留盈利	Profit retained		59,584	33,771
固定資產回報率	Rate of return on fixed assets	(9)	18.8%	10.0%

第七十八頁至八十八頁之註釋亦為此帳目的一部分。
 The notes on pages 78 to 88 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 2005 年 3 月 31 日的結算
 as at 31 March 2005

(以港幣千元位列示)

(Expressed in thousands of Hong Kong dollars)

註釋

Note

資產

ASSETS

非流動資產

Non-current assets

固定資產

Fixed assets

(10)

2005

2004

475,590

426,790

流動資產

Current assets

應收帳款及預付款項

Debtors and prepayments

2,684

2,184

應收有關連機構帳款

Amounts due from related parties

1,341

2,567

應收退稅

Tax refundable

—

8,141

銀行存款

Placements with banks

169,000

83,000

現金及銀行結餘

Cash and bank balances

12,135

12,003

185,160

107,895

流動負債

Current liabilities

應付帳款

Creditors

(61,788)

(17,864)

應付有關連機構帳款

Amounts due to related parties

(28,768)

(33,328)

應付稅款

Tax payable

(5,269)

—

(95,825)

(51,192)

流動資產淨額

Net current assets

89,335

56,703

總資產減去

Total assets less

流動負債

current liabilities

564,925

483,493

非流動負債

Non-current liabilities

遞延稅款

Deferred tax

(11)

(19,531)

(9,988)

僱員福利

Employee benefits

(45,962)

(44,719)

(65,493)

(54,707)

淨資產

NET ASSETS

499,432

428,786

(續)
(Continued)

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

在 2005 年 3 月 31 日的結算
as at 31 March 2005

(以港幣千元位列示)
(Expressed in thousands of Hong Kong dollars)

註釋
Note

資本及儲備

CAPITAL AND RESERVES

營運基金資本	Trading fund capital	(13)
保留盈利	Retained earnings	(14)
擬發股息	Proposed dividend	

2005	2004
138,460	138,460
335,436	275,852
<u>25,536</u>	<u>14,474</u>
<u><u>499,432</u></u>	<u><u>428,786</u></u>

第七十八頁至八十八頁之註釋亦為此帳目的一部分。
The notes on pages 78 to 88 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
二零零五年九月十二日

G W E Jones
Registrar of Companies and
General Manager
Companies Registry Trading Fund
12 September 2005



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 2005 年 3 月 31 日止年度
for the Year Ended 31 March 2005

(以港幣千元位列示)

(Expressed in thousands of Hong Kong dollars)

註釋

Note

在 2004 年 4 月 1 日 之結餘	Balance at 1 April 2004
年內除稅後盈利	Profit after tax for the year
年內股息支出	Dividend paid during the year
在 2005 年 3 月 31 日 之結餘	Balance at 31 March 2005

2005	2004
428,786	392,650
85,120	48,245
(14,474)	(12,109)
499,432	428,786

第七十八頁至八十八頁之註釋亦為此帳目的一部分。

The notes on pages 78 to 88 form part of these accounts.

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

截至 2005 年 3 月 31 日止年度
 for the Year Ended 31 March 2005

(以港幣千元位列示)
 (Expressed in thousands of Hong Kong dollars)

註釋
 Note

來自營運項目之
 現金流量

**Cash flows from
 operating activities**

運作盈利	Profit from operations	101,795	49,504
折舊及攤銷	Depreciation and amortisation	9,960	11,926
售賣固定資產虧損	Loss on disposal of fixed assets	217	—
應付帳款的增加	Increase in creditors	2,233	4,207
應付有關連機構帳款的減少	Decrease in amounts due to related parties	(4,503)	(25,076)
僱員福利的負債的(減少)/增加	(Decrease)/Increase in liabilities for employee benefits	(1,345)	484
應收帳款及預付款項的(增加)/減少	(Increase)/Decrease in debtors and prepayments	(291)	96
應收有關連機構帳款的減少/(增加)	Decrease/(Increase) in amounts due from related parties	1,226	(867)
已收利得稅退款	Profits tax refunded	9,866	—
已付利得稅	Profits tax paid	(4,586)	(5,959)

2005	2004
101,795	49,504
9,960	11,926
217	—
2,233	4,207
(4,503)	(25,076)
(1,345)	484
(291)	96
1,226	(867)
9,866	—
(4,586)	(5,959)

來自營運項目之
 現金淨額

**Net cash from
 operating activities**

114,572	34,315
----------------	--------

來自投資項目之
 現金流量

**Cash flows from
 investing activities**

銀行存款(增加)/減少淨額(等同現金除外)	Net (increase)/decrease in placements with banks (other than cash equivalents)	(101,000)	9,000
利息收入	Interest received	790	967
購買固定資產	Purchase of fixed assets	(14,756)	(34,514)

(101,000)	9,000
790	967
(14,756)	(34,514)

用作投資項目
 之現金淨額

**Net cash used in
 investing activities**

(114,966)	(24,547)
------------------	----------



(以港幣千元位列示)

(Expressed in thousands of Hong Kong dollars)

註釋
Note

			2005	2004
來自融資項目之 現金流量	Cash flows from financing activities			
償還貸款	Loan repayments	(12)	—	(27,670)
利息支出	Interest paid		—	(1,393)
股息支出	Dividend paid		(14,474)	(12,109)
			(14,474)	(41,172)
用作融資項目之 現金淨額	Net cash used in financing activities		(14,474)	(41,172)
現金及等同現金的 減少淨額	Net decrease in cash and cash equivalents		(14,868)	(31,404)
現金及等同現金在 2004年4月1日 之結餘	Cash and cash equivalents at 1 April 2004		95,003	126,407
現金及等同現金在 2005年3月31日 之結餘	Cash and cash equivalents at 31 March 2005	(15)	80,135	95,003
			80,135	95,003

第七十八頁至八十八頁之註釋亦為此帳目的一部分。

The notes on pages 78 to 88 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.

- 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。這等機構包括各政策局及政府部門，營運基金，以及受政府所控制或政府對其有重大影響力的財政自主組織。

(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.

3. 營業額 Turnover

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	Searches and copying fees
管理及代收服務費用	Fees for administration and collection services
其他費用	Other fees

2005	2004
14,485	9,831
114,540	83,415
67,889	67,938
46,847	46,051
8,636	9,574
<u>17,605</u>	<u>17,562</u>
<u>270,002</u>	<u>234,371</u>

4. 運作成本 Operating costs

員工費用	Staff costs
一般運作開支	General operating expenses
電腦開支	Computer expenses
中央行政間接費用	Central administration overheads
折舊及攤銷	Depreciation and amortisation
審計師酬勞	Auditor's remuneration

2005	2004
136,277	146,740
17,877	21,630
2,496	3,120
1,094	1,079
9,960	11,926
<u>503</u>	<u>372</u>
<u>168,207</u>	<u>184,867</u>

5. 其他收入 Other income

銀行存款利息	Interest from bank deposits
--------	-----------------------------

2005	2004
<u>999</u>	<u>698</u>



6. 融資成本 Finance cost

已償還之政府貸款利息 Interest on government loan repaid
(見註釋 12) (see Note 12)

2005	2004
—	462
<u> </u>	<u> </u>

7. 稅款 Taxation

(a) 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% (2004 年：17.5%) 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：
Notional profits tax is provided at 17.5% (2004 : 17.5%) 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:

本期稅款
名義利得稅
往年撥備調整

Current tax
Notional profits tax
Adjustments in respect of prior years

遞延稅款
暫時性差異產生
及轉回
稅率調高對遞延
稅款的影響

Deferred tax
Origination and reversal of
temporary differences
Effect of increase in tax rate
on deferred tax

收益稅支出總額

Total income tax expense

2005	2004
8,309	4,053
(178)	(7,555)
<u>8,131</u>	<u>(3,502)</u>
9,543	4,529
—	468
<u>9,543</u>	<u>4,997</u>
<u>17,674</u>	<u>1,495</u>

(b) 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:

		2005	2004
除稅前盈利	Profit before tax	<u>102,794</u>	<u>49,740</u>
除稅前盈利的 名義稅項	Notional tax on profit before tax	17,989	8,704
非可扣稅支出的 稅項影響	Tax effect of non-deductible expenses	38	—
非應課稅收入的 稅項影響	Tax effect of non-taxable revenue	(175)	(122)
往年撥備調整	Adjustments in respect of prior years	(178)	(7,555)
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	—	468
實際稅項支出	Actual tax expense	<u><u>17,674</u></u>	<u><u>1,495</u></u>

8. 股息 Dividend

擬發港幣 2,553.6 萬元作股息給政府 (2004 年：港幣 1,447.4 萬元)。

An amount of HK\$25,536,000 (2004 : HK\$14,474,000) 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. 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	總值
		Land & building	Computer system	Furniture & fittings	Office & specialist equipment	Total
成本或估價	Cost or valuation					
在 2004 年 4 月 1 日	At 1 April 2004	398,511	141,773	16,960	2,460	559,704
增加	Additions	—	58,977	—	—	58,977
售賣	Disposals	—	(62,520)	—	(2,185)	(64,705)
在 2005 年 3 月 31 日	At 31 March 2005	398,511	138,230	16,960	275	553,976

累計折舊／攤銷	Aggregate depreciation/amortisation					
在 2004 年 4 月 1 日	At 1 April 2004	45,918	68,038	16,845	2,113	132,914
年內費用	Charge for the year	4,445	5,325	61	129	9,960
售賣後撥回	Written back on disposals	—	(62,520)	—	(1,968)	(64,488)
在 2005 年 3 月 31 日	At 31 March 2005	50,363	10,843	16,906	274	78,386

帳面淨值	Net Book Value					
在 2005 年 3 月 31 日	At 31 March 2005	348,148	127,387	54	1	475,590
在 2004 年 3 月 31 日	At 31 March 2004	<u>352,593</u>	<u>73,735</u>	<u>115</u>	<u>347</u>	<u>426,790</u>

11. 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:

		2005	2004
在 2004 年 4 月 1 日 的結餘	Balance at 1 April 2004	9,988	4,991
損益表內撇銷	Charged to profit and loss account	<u>9,543</u>	<u>4,997</u>
在 2005 年 3 月 31 日 的結餘	Balance at 31 March 2005	19,531	9,988

12. 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.

13. 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.

14. 保留盈利 Retained earnings

		2005	2004
在 2004 年 4 月 1 日 之結餘	Balance at 1 April 2004	275,852	242,081
年內除稅後盈利	Profit after tax for the year	85,120	48,245
擬發股息	Proposed dividend	(25,536)	(14,474)
在 2005 年 3 月 31 日 之結餘	Balance at 31 March 2005	335,436	275,852

15. 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

		2005	2004
現金及銀行結餘	Cash and bank balances	12,135	12,003
銀行存款 (等同現金部分)	Placements with banks (cash equivalents portion)	68,000	83,000
		80,135	95,003



16. 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總計有港幣 1,461.5 萬元 (2004 年：港幣 1,610.9 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 1,020.4 萬元 (2004 年：港幣 1,088 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 54.2 萬元 (2004 年：港幣 636.7 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\$14,615,000 (2004 : HK\$16,109,000);
- (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\$10,204,000 (2004 : HK\$10,880,000); and
- (c) Capital expenditure in relation to information technology and renovation services provided by related parties amounted to HK\$542,000 (2004 : HK\$6,367,000).

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.

17. 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:

		2005	2004
已簽約	Contracted for	9,967	59,498
已核准惟未簽約	Authorised but not contracted for	—	—
		9,967	59,498

18. 最新頒布的會計準則 Recently issued accounting standards

香港會計師公會已頒布多項新訂及經修訂的香港財務報告準則及香港會計準則（“新香港財務報告準則”），於2005年1月1日或之後開始的會計期生效。本處並沒有在截至2005年3月31日年度的財務報表提早採納這些新香港財務報告準則。本處已開始就這些新香港財務報告準則的影響進行評估，但仍未能確定這些新香港財務報告準則會否對營運基金的運作成果和財政狀況造成重大影響。

The Hong Kong Institute of Certified Public Accountants has issued a number of new and revised Hong Kong Financial Reporting Standards and Hong Kong Accounting Standards (“New HKFRSs”) which are effective for accounting periods beginning on or after 1 January 2005. The Registry has not early adopted these new HKFRSs in the financial statements for the year ended 31 March 2005. The Registry has already commenced an assessment of the impact of these new HKFRSs but is not yet in a position to state whether these new HKFRSs would have a significant impact on its results of operations and financial position.



審計署署長提交立法會的報告書

我已完成審計刊於附錄 C 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 C 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二零零五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 2005 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

二零零五年九月十二日

12 September 2005



二零零四年四月一日至二零零五年三月三十一日根據《公司條例》
被檢控的上市公司的定罪記錄

**Conviction Record of Listed Companies Prosecuted Under the Companies Ordinance
For the period from 1 April 2004 to 31 March 2005**

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
401 Holdings Limited	5	\$32,400
問博控股有限公司 Aptus Holdings Limited	5	\$54,400
Artel Solutions Group Holdings Limited	3	\$20,520
中大娛樂控股有限公司 B & S Entertainment Holdings Limited	3	\$82,700
北京北大青島環宇科技股份有限公司 Beijing Beida Jade Bird Universal Sci-Tech Company Limited	3, 4	\$80,630
Byford International Limited	3	\$29,520
Cheong Ming Investments Limited	5	\$24,950
Cheung Tai Hong Holdings Limited	3	\$37,650
嘉新水泥(中國)控股股份有限公司 Chia Hsin Cement Greater China Holding Corporation	3	\$51,000
中國宏達控股有限公司 China Advance Holdings Limited	3	\$24,460
中國消防企業集團控股有限公司 China Fire Safety Enterprise Group Holdings Limited	3	\$21,640
華潤水泥控股有限公司 China Resources Cement Holdings Limited	4	\$27,680
華潤電力控股有限公司 China Resources Power Holdings Company Limited	3	\$6,840
中國銀龍集團有限公司 China Silver Dragon Group Limited	3	\$37,600
中國聯通股份有限公司 China Unicom Limited	2	\$34,400
白馬戶外媒體有限公司 Clear Media Limited	3	\$21,650
沿海綠色家園有限公司 Coastal Greenland Limited	4	\$25,700
Compass Pacific Holdings Limited	3	\$19,780
Computech Holdings Limited	3, 5	\$31,540

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
新海康航業投資有限公司 Continental Mariner Investment Company Limited	1	\$48,600
Co-Winner Enterprise Limited	4	\$54,000
CyberM International (Holdings) Limited	3	\$94,100
Dah Hwa International (Holdings) Limited	3	\$26,380
大新金融集團有限公司 Dah Sing Financial Holdings Limited	3	\$29,400
大慶石油化工集團有限公司 Daqing Petroleum And Chemical Group Limited	3	\$61,500
Datsys Technology Holdings Limited	3, 5	\$68,900
DVN (Holdings) Limited	3	\$20,530
Elegance International Holdings Limited	4	\$26,550
Emperor (China Concept) Investments Limited	4	\$122,000
Emperor International Holdings Limited	4	\$45,500
Far Eastern Polychem Industries Limited	5	\$39,200
Forefront International Holdings Limited	3	\$34,600
富泰大中華投資有限公司 Friedmann Pacific Greater China Investments Limited	4	\$55,500
閩港控股有限公司 Fujian Holdings Limited	1	\$24,800
高寶綠色科技集團有限公司 Global Green Tech Group Limited	5	\$36,000
Gold-Face Holdings Limited	3, 5	\$131,640
G-Prop (Holdings) Limited	4	\$83,660
Grandmass Enterprise Solution Limited	5	\$16,560
泓迪有限公司 Grandy Corporation	3	\$33,400
大中華集團有限公司 Great China Holdings Limited	3	\$6,750
大中華科技(集團)有限公司 Greaterchina Technology Group Limited	5	\$23,150
廣深鐵路股份有限公司 Guangshen Railway Company Limited	3	\$22,700
Hantec Investment Holdings Limited	4	\$33,800
Haywood Investments Limited	3	\$59,200



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
意馬國際控股有限公司 Imagi International Holdings Limited	3	\$35,150
Incutech Investments Limited	5	\$34,200
Infoserve Technology Corp.	3	\$60,200
華智控股有限公司 Innovis Holdings Limited	3	\$26,590
澤新遊樂控股有限公司 Innovo Leisure Recreation Holdings Limited	5	\$43,600
Intcera High Tech Group Limited	5	\$31,700
I-Wood International Holdings Limited	5	\$23,350
美吉利國際控股有限公司 Jackley Holdings Limited	3	\$29,200
看漢科技集團有限公司 Kanhan Technologies Group Limited	3	\$30,800
健諾國際生化科技藥業有限公司 Kinetana International Biotech Pharma Limited	5	\$34,400
Kwong Hing International Holdings (Bermuda) Limited	3	\$23,200
Lee's Pharmaceutical Holdings Limited	5	\$34,000
廖創興銀行有限公司 Liu Chong Hing Bank Limited	6	\$13,940
松日通訊控股有限公司 Matsunichi Communication Holdings Limited	1	\$46,400
Mayer Holdings Limited	4	\$34,400
Medical China Limited	3	\$35,400
Ming Fung Jewellery Group Limited	3	\$28,200
Multifield International Holdings Limited	3	\$113,600
National Electronics Holdings Limited	4	\$45,520
新世紀集團香港有限公司 New Century Group Hong Kong Limited	4	\$28,200
NewOcean Green Energy Holdings Limited	3	\$36,270
東北虎藥業股份有限公司 Northeast Tiger Pharmaceutical Company Limited	5	\$25,900
Ocean Grand Chemicals Holdings Limited	3	\$82,400
Oriental Explorer Holdings Limited	3	\$112,400
Pacific Basin Shipping Limited	3	\$50,600

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
中國平安保險(集團)股份有限公司 Ping An Insurance (Group) Company of China, Ltd.	3	\$24,550
深圳市寶德科技股份有限公司 Powerleader Science & Technology Company Limited	5	\$28,550
Proactive Technology Holdings Limited	3	\$28,600
Qianlong Technology International Holdings Limited	5	\$21,370
萊福資本投資有限公司 Radford Capital Investment Limited	5	\$24,900
利民實業有限公司 Raymond Industrial Limited	1	\$53,800
Recruit Holdings Limited	4	\$24,960
Renren Holdings Limited	3	\$27,600
Riverhill Holdings Limited	5	\$23,900
修身堂控股(開曼群島)有限公司 Sau San Tong Holdings (Cayman Islands) Limited	5	\$47,050
Semiconductor Manufacturing International Corporation	3	\$126,900
Shanxi Central Pharmaceutical International Limited	5	\$23,600
瀋陽公用發展股份有限公司 Shenyang Public Utility Holdings Company Limited	5	\$4,000
Shui On Construction and Materials Limited	4	\$27,910
Sinotronics Holdings Limited	3	\$28,000
創維數碼控股有限公司 Skyworth Digital Holdings Limited	5	\$3,180
利豐雅高印刷集團有限公司 SNP Leefung Holdings Limited	3	\$123,600
Solomon Systech (International) Limited	3	\$48,340
Soluteck Holdings Limited	3	\$30,000
新怡環球控股有限公司 Sunny Global Holdings Limited	3	\$31,800
軟迅科技控股有限公司 SYS Solutions Holdings Limited	4	\$22,500
德信科技集團有限公司 Tak Shun Technology Group Limited	4, 5	\$63,690
Technology Venture Holdings Limited	5	\$41,000
The Hong Kong Parkview Group Limited	3	\$51,600



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
Thiz Technology Group Limited	4, 5	\$69,180
通達集團控股有限公司 Tongda Group Holdings Limited	4	\$9,900
大誠電訊科技有限公司 TS Telecom Technologies Limited	3	\$50,400
Universal Technologies Holdings Limited	3	\$144,975
偉仕控股有限公司 VST Holdings Limited	3	\$32,450
位元堂藥業控股有限公司 Wai Yuen Tong Medicine Holdings Limited	3	\$212,600
威倫堡控股有限公司 Wanasports Holdings Limited	5	\$97,300
旺城國際控股集團有限公司 Wang Sing International Holdings Group Limited	3	\$10,840
World Houseware (Holdings) Limited	5	\$24,550
北京物美商業集團股份有限公司 Wumart Stores, Inc.	3	\$41,400
新創綜合企業有限公司 Xin Corporation Limited	4	\$23,900
上海復旦微電子股份有限公司	3	\$41,800
南京大賀戶外傳媒股份有限公司	3	\$41,400
深圳高速公路股份有限公司	3, 4	\$45,250
華電國際電力股份有限公司	5	\$28,600
兗州煤業股份有限公司	3	\$24,140

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