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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 2005 to 31 March 2006

## 附錄 A Appendix A

### 二零零六年主要工作量統計數字 Key Workload Statistics for 2006

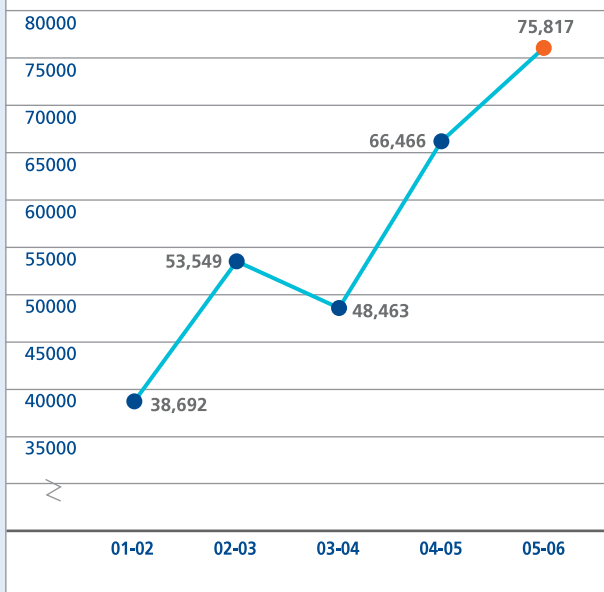
		截至 3 月 31 日止年度 Year to 31 March		增 / (減) 百分比 % Change
		2006	2005	%
<b>新公司</b>	<b>New Companies</b>			
註冊成立	Incorporations			
— 公眾公司	— public companies	<b>591</b>	485	<b>21.9</b>
— 私人公司	— private companies	<b>75,226</b>	65,981	<b>14.0</b>
登記的海外公司	Overseas companies registered	<b>638</b>	681	<b>(6.3)</b>
<b>公司文件登記</b>	<b>General Registration of Documents</b>			
所收到的文件	Documents received	<b>1,680,222</b>	1,624,230	<b>3.5</b>
所收到的押記	Charges received	<b>31,890</b>	31,892	—
更改名稱申請書	Change of name applications	<b>10,565</b>	9,786	<b>8.0</b>
自動清盤通知書	Voluntary liquidation notices	<b>1,034</b>	1,082	<b>(4.4)</b>
<b>公司查冊</b>	<b>Company Search</b>			
查閱縮微膠片	Microfilm Searches	—	1,423,613*	N/A
查閱文件影像紀錄	Document Image Record Searches	<b>2,622,086</b>	221,081**	N/A
查閱公司資料	Company Particulars Searches	<b>114,692</b>	94,835	<b>20.9</b>
查閱董事索引	Directors Index Searches	<b>138,534</b>	148,092	<b>(6.5)</b>
<b>檢控</b>	<b>Prosecution</b>			
發出傳票	Summonses issued	<b>4,207</b>	1,760	<b>139.0</b>
定罪率	Conviction rate	<b>44%</b>	50%	<b>(12.0)</b>
<b>剔除行動</b>	<b>Striking Off Action</b>			
被剔除名稱的公司	Companies struck off	<b>24,428</b>	21,318	<b>14.6</b>
<b>撤銷註冊</b>	<b>Deregistration</b>			
被撤銷註冊的公司	Companies deregistered	<b>19,608</b>	18,125	<b>8.2</b>

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

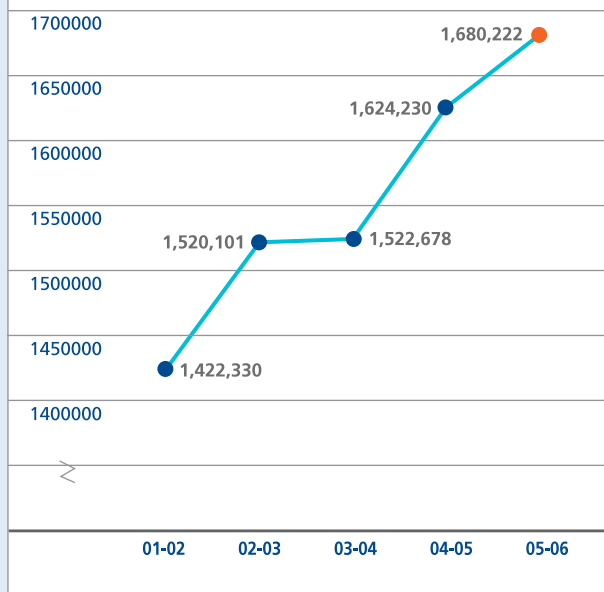
\*\* 2005 年 2 月 28 日至 3 月 31 日 For the period from 28.2.2005 to 31.3.2005



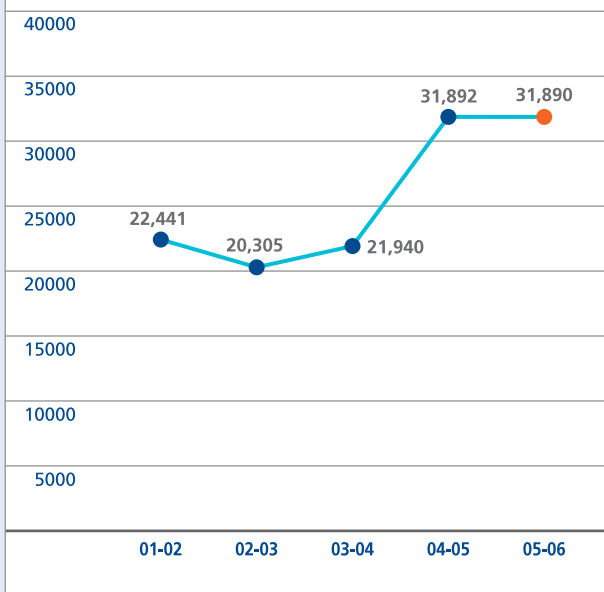
### 註冊成立公司總數 Number of Companies Incorporated



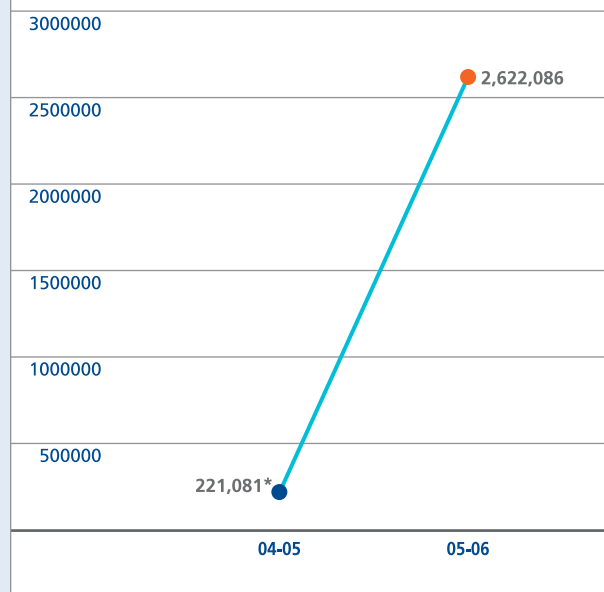
### 遞交登記文件數目 Documents Received for Registration



### 登記押記 Charges Received for Registration



### 查閱文件影像紀錄 Document Image Record Searches



\* 二零零五年二月二十八日起提供的服務  
Service available since 28 February 2005

## 附錄 B Appendix B

### 一九九六年至二零零六年主要統計數字 Statistical Highlights from 1996 to 2006

	年份 Year											
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 (首6個月 first 6 months)	
<b>本地公司 LOCAL COMPANIES</b>												
<b>註冊成立公司 Incorporations</b>												
— 公眾公司 Public companies												
• 股份有限公司 Limited by shares	7	4	3	7	5	2	4	2	6	3	4	
• 擔保有限公司 Limited by guarantee	288	354	264	356	383	345	462	373	459	547	248	
— 私人公司 Private companies	49,439	48,917	29,680	35,197	42,971	37,911	46,088	49,674	65,093	72,809	39,555	
<b>更改公司類別 Conversions</b>												
— 公眾公司轉為私人公司 Public companies to private companies	5	8	14	11	10	14	4	6	9	7	6	
— 私人公司轉為公眾公司 Private companies to public companies	13	17	2	7	11	5	5	7	5	6	6	
<b>恢復註冊 Restorations</b>												
— 公眾公司 Public companies	0	2	4	7	3	3	2	1	—	—	—	
— 私人公司 Private companies	10	32	109	94	79	111	93	106	124	140	81	
<b>解散 Dissolutions</b>												
— 清盤 Liquidation	3,820	3,603	3,220	3,747	3,312	2,090	1,978	2,319	1,961	1,752	781	
— 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	18,665	9,462	
— 剔除名稱 Striking-off	34,626	54,369	26,763	15,620	9,747	17,185	30,560	34,606	22,922	22,156	11,691	
— 其他 Others	—	1	—	—	—	1	—	—	—	—	1	
<b>截至年底登記冊上的公司數目 No. of companies on register at end of year</b>												
— 公眾公司 Public companies	6,041	5,837	5,934	6,058	6,310	6,576	6,922	7,171	7,562	7,912	8,129	
— 私人公司 Private companies	477,140	468,680	468,660	484,830	505,193	503,804	496,189	490,235	511,418	541,320	559,057	
包括 including												
• 截至年底登記冊上的 不活動公司 Dormant companies on register at end of year	2,682	3,194	3,646	3,748	3,809	3,925	4,020	4,110	4,451	4,768	4,973	
• 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	520	536	554	585	606	626	644	661	666	672	682	



	年份 Year										
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 (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	1,556,838	1,664,421	1,468,461	1,445,501	1,468,597	1,416,161	1,498,231	1,505,144	1,634,452	1,649,466	854,672
包括 including											
— 申請更改公司名稱 Change of company name applications	10,215	10,319	9,045	9,787	12,312	9,698	10,228	10,223	10,491	10,049	5,461
— 增加股本 Increase of share capital	7,415	6,953	3,622	5,595	6,263	5,510	5,591	5,778	6,181	5,870	2,856
— 減少股本 Reduction of share capital	16	19	16	11	11	18	20	26	26	23	10
— 押記 Charges											
• 押記 Charges	33,788	47,705	20,205	20,139	23,411	22,576	20,741	20,193	30,380	33,470	13,841
• 解除抵押備忘錄 Memorandum of discharge	21,838	30,992	20,582	19,342	19,668	19,203	16,763	15,193	21,804	26,945	10,209
— 委任接管人通知書 Notices of appointment of receiver	23	14	13	195	250	316	205	176	131	51	45

## 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停止的服務) Microfiches / Paper Files Search (service ceased on 28 February 2005)	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 Record Search (service available since 28 February 2005)	—	—	—	—	—	—	—	—	—	2,196,679	1,336,582
查閱董事索引 Directors Index Search	644	623	1,002	928	11,916	67,249	103,554	121,964	153,212	133,996	72,124
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	107,872	59,496

## 附錄 B Appendix B

	年份 Year										
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 (首6個月 first 6 months)
<b>公司清盤 COMPANY LIQUIDATION</b>											
<b>成員自動清盤 Members' Voluntary Winding-up</b>											
— 已展開的個案 Cases Commenced	3,250	2,638	3,005	3,067	1,581	1,178	1,085	946	825	788	431
— 處理中的個案 Cases in Progress	3,390	2,887	3,130	3,000	1,870	1,518	1,333	1,235	1,141	1,150	1,235
<b>債權人自動清盤 Creditors' Voluntary Winding-up</b>											
— 已展開的個案 Cases Commenced	174	107	211	322	164	229	267	217	256	192	98
— 處理中的個案 Cases in Progress	428	353	439	573	490	560	657	589	636	656	602
<b>檢控 PROSECUTIONS</b>											
發出傳票數目 Summonses Issued	195	200	302	172	235	238	139	1,351	1,474	3,462	2,834
定罪率 Conviction Rate	94%	90%	76%	53%	49%	23%	67%	24%	51%	45%	43%
罰款總數 Total Fines (HK\$'000 港元)	3,889	2,427	4,181	431	751	254	862	1,504	5,670	9,584	7,165
<b>被取消資格人士 DISQUALIFIED PERSONS</b>											
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	74	77	70	70	69	105	123	140	178	199	211
<b>海外公司 OVERSEA COMPANIES</b>											
在香港新登記的公司 Newly registered in Hong Kong	665	713	570	658	814	812	700	724	735	620	281
不再在香港設有營業地點的公司 Ceased to have a place of business in Hong Kong	378	250	325	341	350	448	447	451	439	411	221
截至年底登記冊上的公司數目 No. of companies on register at end of year	4,604	5,067	5,312	5,629	6,093	6,457	6,710	6,983	7,279	7,488	7,548



	年份 Year										
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 (首6個月 first 6 months)

根據《公司條例》第 XI 部登記海外公司數目（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	107	107	108	107	112	121	116	110	110	106	110
百慕大 Bermuda	423	478	510	538	592	617	632	638	642	643	645
英屬維爾京群島 British Virgin Islands	1,121	1,359	1,561	1,816	2,044	2,215	2,372	2,493	2,655	2,755	2,799
開曼群島 Cayman Islands	149	186	204	234	332	442	532	583	630	677	693
日本 Japan	381	368	339	318	304	297	283	281	274	260	256
利比里亞 Liberia	123	113	108	131	140	132	124	182	179	154	119
巴拿馬 Panama	68	69	70	80	93	104	111	133	177	212	226
中國大陸 The Mainland of China	70	91	101	108	119	129	155	186	204	207	215
新加坡 Singapore	175	202	208	212	224	227	218	224	227	241	236
英國 United Kingdom	402	414	415	398	400	407	395	393	388	401	403
美國 United States of America	800	822	801	796	799	776	756	729	736	734	734
其他 Others	785	858	887	891	934	990	1,016	1,031	1,057	1,098	1,112

周年帳目表  
Annual Accounts

公司註冊處營運基金  
截至 2006 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 2006

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 2006 年 3 月 31 日止年度

for the Year Ended 31 March 2006

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		註釋 Note	2006	2005
營業額	Turnover	(4)	<b>298,201</b>	270,002
運作成本	Operating costs	(5)	<b>(170,981)</b>	(168,207)
運作盈利	Profit from operations		<b>127,220</b>	101,795
其他收入	Other income	(6)	<b>9,167</b>	999
除稅前盈利	Profit before tax		<b>136,387</b>	102,794
稅款	Taxation	(7)	<b>(22,264)</b>	(17,674)
除稅後盈利	Profit after tax		<b>114,123</b>	85,120
股息	Dividend	(8)	<b>(57,062)</b>	(25,536)
保留盈利	Profit retained		<b>57,061</b>	59,584
固定資產回報率	Rate of return on fixed assets	(9)	<b>24.5%</b>	18.8%

第六十九頁至八十七頁之註釋亦為此財務報表的一部分。

The notes on pages 69 to 87 form part of these financial statements.

## 附錄 C Appendix C

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

在 2006 年 3 月 31 日的結算  
as at 31 March 2006

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		註釋 Note	2006	2005
<b>資產</b>	<b>ASSETS</b>			
<b>非流動資產</b>	<b>Non-current assets</b>			
物業、設備及器材	Property, plant and equipment	(10)	<b>356,266</b>	362,670
無形資產	Intangible assets	(11)	<b>98,366</b>	112,920
			<b>454,632</b>	475,590
<b>流動資產</b>	<b>Current assets</b>			
應收帳款及預付款項	Debtors and prepayments		<b>1,282</b>	2,684
應收有關連機構帳款	Amounts due from related parties		<b>950</b>	1,341
銀行存款	Placements with banks		<b>300,200</b>	169,000
現金及銀行結餘	Cash and bank balances		<b>5,422</b>	12,135
			<b>307,854</b>	185,160
<b>流動負債</b>	<b>Current liabilities</b>			
應付帳款	Creditors		<b>(59,487)</b>	(61,788)
應付有關連機構帳款	Amounts due to related parties		<b>(34,144)</b>	(28,768)
應付稅款	Tax payable		<b>(18,943)</b>	(5,269)
			<b>(112,574)</b>	(95,825)
<b>流動資產淨額</b>	<b>Net current assets</b>		<b>195,280</b>	89,335
<b>總資產減去流動負債</b>	<b>Total assets less current liabilities</b>		<b>649,912</b>	564,925
<b>非流動負債</b>	<b>Non-current liabilities</b>			
遞延稅款	Deferred tax	(12)	<b>(16,620)</b>	(19,531)
僱員福利	Employee benefits		<b>(45,273)</b>	(45,962)
			<b>(61,893)</b>	(65,493)
<b>淨資產</b>	<b>NET ASSETS</b>		<b>588,019</b>	499,432



(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		註釋 Note	2006	2005
<b>資本及儲備</b>	<b>CAPITAL AND RESERVES</b>			
營運基金資本	Trading fund capital	(13)	<b>138,460</b>	138,460
保留盈利	Retained earnings	(14)	<b>392,497</b>	335,436
擬發股息	Proposed dividend		<b>57,062</b>	25,536
			<b>588,019</b>	499,432

第六十九頁至八十七頁之註釋亦為此財務報表的一部分。  
The notes on pages 69 to 87 form part of these financial statements.



**鍾悟思**

公司註冊處處長暨  
公司註冊處營運基金總經理  
二零零六年九月十二日

**Gordon W E Jones**

Registrar of Companies and  
General Manager  
Companies Registry Trading Fund  
12 September 2006

## 附錄 C Appendix C

### 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 2006 年 3 月 31 日止年度  
for the Year Ended 31 March 2006

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		註釋 Note	2006	2005
在年初的結餘	Balance at beginning of year		<b>499,432</b>	428,786
年內除稅後盈利	Profit after tax for the year		<b>114,123</b>	85,120
年內股息支出	Dividend paid during the year		<b>(25,536)</b>	(14,474)
在年終的結餘	Balance at end of year		<b>588,019</b>	499,432

第六十九頁至八十七頁之註釋亦為此財務報表的一部分。

The notes on pages 69 to 87 form part of these financial statements.

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

截至 2006 年 3 月 31 日止年度  
for the Year Ended 31 March 2006

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		註釋 Note	2006	2005
<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>127,220</b>	101,795
折舊及攤銷	Depreciation and amortisation		<b>32,509</b>	9,960
售賣物業、設備 及器材的虧損	Loss on disposal of property, plant and equipment		—	217
應付帳款的 (減少) / 增加	(Decrease)/Increase in creditors		<b>(2,451)</b>	2,233
應付有關連機構帳款 的增加 / (減少)	Increase/(Decrease) in amounts due to related parties		<b>5,406</b>	(4,503)
僱員福利的負債 的減少	Decrease in liabilities for employee benefits		<b>(344)</b>	(1,345)
應收帳款及預付款項 的減少 / (增加)	Decrease/(Increase) in debtors and prepayments		<b>2,406</b>	(291)
應收有關連機構帳款 的減少	Decrease in amounts due from related parties		<b>391</b>	1,226
已收利得稅退款	Profits tax refunded		—	9,866
已付利得稅	Profits tax paid		<b>(11,501)</b>	(4,586)
<b>來自營運項目之 現金淨額</b>	<b>Net cash from operating activities</b>		<b>153,636</b>	114,572
<b>來自投資項目之 現金流量</b>	<b>Cash flows from investing activities</b>			
銀行存款增加淨額 (等同現金除外)	Net increase in placements with banks (other than cash equivalents)		<b>(29,300)</b>	(101,000)
利息收入	Interest received		<b>8,162</b>	790
購買物業、設備及 器材和無形資產	Purchase of property, plant and equipment and intangible assets		<b>(11,775)</b>	(14,756)
<b>用作投資項目之 現金淨額</b>	<b>Net cash used in investing activities</b>		<b>(32,913)</b>	(114,966)

## 附錄 C Appendix C

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

(續)  
(Continued)

截至 2006 年 3 月 31 日止年度  
for the Year Ended 31 March 2006

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		註釋 Note	2006	2005
來自融資項目之 現金流量	Cash flows from financing activities			
股息支出	Dividend paid		<b>(25,536)</b>	(14,474)
用作融資項目之 現金淨額	Net cash used in financing activities		<b>(25,536)</b>	(14,474)
現金及等同現金的 增加 / (減少) 淨額	Net increase/(decrease) in cash and cash equivalents		<b>95,187</b>	(14,868)
現金及等同現金在 年初的結餘	Cash and cash equivalents at beginning of year		<b>80,135</b>	95,003
現金及等同現金在 年終的結餘	Cash and cash equivalents at end of year	(15)	<b>175,322</b>	80,135

第六十九頁至八十七頁之註釋亦為此財務報表的一部分。  
The notes on pages 69 to 87 form part of these financial statements.

## 帳目註釋

### NOTES TO THE ACCOUNTS

(除特別註明外，以港幣千元位列示)

(Amounts expressed in thousands of Hong Kong dollars unless otherwise stated)

#### 1. 總論

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(「營運基金」)。營運基金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. 主要會計政策

##### (a) 符合準則聲明

本財務報表是按照香港公認的會計原則及所有適用的香港財務報告準則(此詞是統稱，當中包括香港會計師公會頒布的所有適用的個別香港財務報告準則、香港會計準則及詮釋)編製。營運基金採納的主要會計政策摘要如下。

香港會計師公會已頒布多項新增及經修訂的香港財務報告準則，於2005年1月1日或以後開始的會計期生效，亦可提早採納。因採納新增及經修訂香港財務報告準則而引致的本會計年度及以往會計年度的會計政策的改變，在本財務報表已反映，有關資料載於註釋3。

##### (b) 編製財務報表的基礎

本財務報表的編製基礎均以原值成本值計量。

編製符合香港財務報告準則的帳目需要管理層作出判斷、估計及假設。該等判斷、估計及假設會影響會計政策的實施，以及資產

#### 1. General

The Companies Registry Trading Fund ("the CRTF") 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 CRTF provides our customers with services and facilities to incorporate companies and to register and examine company documents.

#### 2. Significant accounting policies

##### (a) Statement of compliance

These financial statements have been prepared in accordance with accounting principles generally accepted in Hong Kong and all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), a collective term which includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKASs") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). A summary of the significant accounting policies adopted by the CRTF is set out below.

The HKICPA has issued a number of new and revised HKFRSs that are effective or available for early adoption for accounting periods beginning on or after 1 January 2005. Information on the changes in accounting policies resulting from initial application of these new and revised HKFRSs for the current and prior accounting periods reflected in these financial statements is provided in note 3.

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

The measurement basis used in the preparation of these financial statements is historical cost.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities,



與負債和收入與支出的呈報款額。該等估計及相關的假設，均按以往經驗及其他在有關情況下被認為合適的因素而制訂。倘若沒有其他現成數據可供參考，則會採用該等估計及假設作為判斷有關資產及負債的帳面值的基礎。估計結果或會與實際價值有所不同。

該等估計及相關假設會被不斷檢討修訂。如修訂只影響本會計期，會在作出修訂的期內確認，但如影響本期及未來的會計期，有關修訂便會在該期及未來期間內確認。

營運基金在實施會計政策方面並不涉及任何關鍵的會計判斷。無論對未來作出的假設，或在結算日估計過程中所存在的不明朗因素，皆不足以構成重大風險，導致資產和負債的帳面金額在來年大幅修訂。

### (c) 金融資產及金融負債

- (i) 營運基金在成為有關金融工具的合約其中一方之日會確認有關金融資產及金融負債。至於購買及出售市場上有既定交收期的金融資產，則於交收日入帳。金融資產及金融負債最初按公平值計量；公平值通常相等於成交價，加上因購買金融資產或產生金融負債而直接引致的交易成本。
- (ii) 營運基金的金融資產包括貸款及應收帳款。貸款及應收帳款為有固定或可以確定的支付金額，但在活躍市場並沒有報價，而且營運基金無意持有作交易用途的非衍生金融資產。貸款及應收帳款

income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical accounting judgements involved in the application of the CRTF's accounting policies. There are also no key assumptions concerning the future, and other key sources of estimation uncertainty at the balance sheet date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next year.

### (c) Financial assets and financial liabilities

- (i) The CRTF recognises financial assets and financial liabilities on the date it becomes a party to the contractual provisions of the instrument. Regular way purchases and sales of financial assets are accounted for at settlement date. Financial assets and financial liabilities are measured initially at fair value, which normally equals to the transaction prices, plus transaction costs that are directly attributable to the acquisition of the financial asset or issue of the financial liability.
- (ii) The CRTF's financial assets consist of loans and receivables which are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and which the CRTF has no intention of trading. They are carried at amortised cost using the effective interest method less impairment losses, if any. The carrying amount of



採用實際利率法按攤銷成本價值扣除任何減值虧損（如有）列帳，其帳面值在每個結算日作出評估，以決定是否有客觀的減值證據。若存在減值證據，虧損以該資產的帳面值與按其原本的實際利率用折現方式計算其預期未來現金流量的現值之間的差額，在損益表內確認。如其後減值虧損降低，並證實與在確認減值虧損後出現的事件相關，則該減值虧損在損益表內回撥。

金融負債採用實際利率法按攤銷成本值列帳。

- (iii) 當從金融資產收取現金流量的合約權屆滿時，或已轉讓該金融資產及其絕大部分風險和回報的擁有權，該金融資產會被註銷確認。當合約指明的債務被解除、取消或到期時，該金融負債會被註銷確認。

(d) 物業、設備及器材

在1993年8月1日撥給營運基金使用的各項物業、設備及器材，最初的成本值是以前立法局成立營運基金的決議中所列的估值入帳。至於在1993年8月1日後購置的各項物業、設備及器材，則是以購置時的實際直接開支入帳。

以下各項物業、設備及器材以成本值扣除累計折舊及減值虧損（如有）在資產負債表內列帳（註釋2(f)）：

- 在1993年8月1日撥給營運基金自用的物業；及
- 設備及器材，包括電腦器材、傢具及裝修、汽車及其他器材。

loans and receivables is reviewed at each balance sheet date to determine whether there is objective evidence of impairment. If any impairment evidence exists, a loss is recognised in the profit and loss account as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate. If in a subsequent period, the amount of such impairment loss decreases and the decrease can be linked objectively to an event occurring after the impairment loss was recognised, the impairment loss is reversed through the profit and loss account.

Financial liabilities are carried at amortised cost using the effective interest method.

- (iii) A financial asset is derecognised when the contractual rights to receive the cash flows from the financial asset expire, or where the financial asset together with substantially all the risks and rewards of ownership have been transferred. A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

(d) Property, plant and equipment

Property, plant and equipment appropriated to the CRTF on 1 August 1993 were measured initially at deemed cost equal to the value contained in the Legislative Council Resolution for the setting up of the CRTF. Property, plant and equipment acquired since 1 August 1993 are capitalised at their costs of acquisition.

The following property, plant and equipment are stated in the balance sheet at cost less accumulated depreciation and any impairment losses (note 2(f)):

- buildings held for own use appropriated to the CRTF on 1 August 1993; and
- plant and equipment, including computer equipment, furniture and fittings, motor vehicles and other equipment.

折舊是按照各項物業、設備及器材的估計可使用年期減去估計剩餘值，再以直線法攤銷成本值。有關的年期如下：

- 物業	30 年
- 電腦器材	3 - 5 年
- 傢具及裝修	5 年
- 汽車及其他器材	5 年
- 在 1993 年 8 月 1 日撥給營運基金的物業所在的土地當作不折舊資產論	

出售物業、設備及器材的損益以出售所得淨額與資產的帳面值之間的差額來決定，並在出售當天列入損益表內確認。

### (e) 無形資產

無形資產包括購入的電腦軟件牌照及已資本化的電腦軟件程式開發成本值。若電腦軟件程式在技術上可行，而且營運基金有足夠資源及有意完成開發工作，有關的開發費用會被資本化。資本化費用包括直接工資及材料費用。無形資產按成本值扣除累計攤銷及減值虧損（如有）列帳（註釋 2 (f)）。

無形資產的攤銷按估計可使用年期（3 至 5 年）以直線法列入損益表。

### (f) 固定資產的減值

固定資產（包括物業、設備及器材和無形資產）的帳面值在每個結算日評估，以確定有否出現減值跡象。倘出現減值跡象，每當資產的帳面值高於其可收回數額時，則有關減值虧損會在損益表內確認入帳。資產的可收回數額為淨出售價與使用值兩者中的較高者。

Depreciation is calculated to write off the cost of property, plant and equipment, less their estimated residual value, on a straight line basis over the estimated useful lives as follows:

- Buildings	30 years
- Computer equipment	3 - 5 years
- Furniture and fittings	5 years
- Motor vehicles and other equipment	5 years
- The land on which the CRTF's buildings are situated as appropriated to the CRTF on 1 August 1993 is regarded as a non-depreciating asset.	

Gains or losses arising from the disposal of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognised in the profit and loss account at the date of disposal.

### (e) Intangible assets

Intangible assets include acquired computer software licences and capitalised development costs of computer software programmes. Expenditure on development of computer software programmes is capitalised if the programmes are technically feasible and the CRTF has sufficient resources and the intention to complete development. The expenditure capitalised includes the direct labour and costs of materials. Intangible assets are stated at cost less accumulated amortisation and any impairment losses (note 2(f)).

Amortisation of intangible assets is charged to the profit and loss account on a straight-line basis over the assets' estimated useful lives of 3 to 5 years.

### (f) Impairment of fixed assets

The carrying amounts of fixed assets, including property, plant and equipment and intangible assets, are reviewed at each balance sheet date to identify any indication of impairment. If there is an indication of impairment, an impairment loss is recognised in the profit and loss account whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the greater of its net selling price and value in use.

## (g) 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。
- (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

## (g) 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) 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 each 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 reduction 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

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。

offset against current tax liabilities when the CRTF 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.

### (h) 收入的確認

服務收費是在提供服務時確認入帳。利息收入則採用實際利率法按應計的利息確認入帳。

實際利率法是計算金融資產或金融負債的攤銷成本值，以及攤分在有關期間的利息收入或支出的方法。實際利率是指可將金融工具在預計有效期間（或適用的較短期間）內的預計現金收支，折現成該金融資產或金融負債的帳面淨值所適用的貼現率。營運基金在計算實際利率時，會考慮金融工具的所有合約條款以估計現金流量，但不會計及日後的信貸虧損。實際利率的計算包括合約雙方支付或收取的所有費用（費用為實際利率不可或缺的部分）、交易成本及所有其他溢價或折讓。

### (h) Revenue recognition

Revenue is recognised as services are provided. Interest income is recognised as it accrues using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, the CRTF estimates cash flows considering all contractual terms of the financial instruments but does not consider future credit losses. The calculation includes all fees paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs and all other premiums or discounts.

### (i) 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。

### (i) 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 CRTF and recognised as an expense in the year in which the associated services are rendered.

### (j) 有關連機構

根據《營運基金條例》設立的營運基金是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

### (j) Related parties

The CRTF is a separate accounting entity within the Government established under the Trading Funds Ordinance. During the year, the CRTF has entered into transactions with various related parties, including Government bureaux and departments, trading funds and



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。

(k) 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。

### 3. 會計政策改變

香港會計師公會頒布了一系列新增及經修訂的香港財務報告準則，該等準則適用於2005年1月1日或以後開始的會計年度。營運基金在採納該等新增及經修訂香港財務報告準則後的會計政策概要載於註釋2。有關本財務報表所反映本會計年度及以往會計年度的重大會計政策改變的資料載於下文。

營運基金並沒有採納在本會計年度尚未生效的新準則或詮釋（註釋20）。

(a) 金融工具（香港會計準則第32號：金融工具：披露及匯報）

由2005年4月1日起，為符合香港會計準則第32號，營運基金已於各個帳目註釋，尤其在註釋18，額外披露金融資產及金融負債的條款、細則、會計政策、風險和公平值。

(b) 匯報方式的改變（香港會計準則第1號：財務報表的匯報及香港會計準則第38號：無形資產）

以往電腦軟件牌照及已資本化的電腦軟件程式開發成本值歸入固定資產類別。由2005年4月1日起，為符合香港會計準則第1號及第38號，營運基金更改了在資產負債表上的匯報方式，現時這些項目分開匯報為「無形資產」。

financially autonomous bodies controlled or significantly influenced by the Government, in the ordinary course of its business.

(k) 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. Changes in accounting policies

The HKICPA has issued a number of new and revised HKFRSs that are effective for accounting periods beginning on or after 1 January 2005. The accounting policies of the CRTF after the adoption of these new and revised HKFRSs have been summarised in note 2. The following sets out information on the significant changes in accounting policies for the current and prior accounting periods reflected in these financial statements.

The CRTF has not applied any new standard or interpretation that is not yet effective for the current accounting period (note 20).

(a) Financial instruments (HKAS 32, Financial instruments: Disclosure and presentation)

With effect from 1 April 2005, in order to comply with HKAS 32, the CRTF has provided additional disclosures of terms, conditions, accounting policies, risk and fair values of financial assets and financial liabilities throughout the notes to the financial statements and, in particular, in note 18.

(b) Changes in presentation (HKAS 1, Presentation of financial statements and HKAS 38, Intangible assets)

In prior years, computer software licences and capitalised development costs were classified as fixed assets. With effect from 1 April 2005, in order to comply with HKAS 1 and HKAS 38, the CRTF has changed the presentation and these items are now presented separately as "intangible assets" on the balance sheet.

這些匯報方式的改變已追溯生效，有關的對比數字均已作重新分類。

The new accounting policy has been applied retrospectively with comparatives reclassified.

#### 4. 營業額 Turnover

		2006	2005
押記文件登記費	Charges registration fees	15,413	14,485
公司註冊成立費	Incorporation fees	129,970	114,540
年報表登記費	Annual registration fees	82,407	67,889
查冊及影印收費	Searches and copying fees	42,198	46,847
管理及代收服務費用	Fees for administration and collection services	6,562	8,636
其他費用	Other fees	21,651	17,605
		<b>298,201</b>	<b>270,002</b>

#### 5. 運作成本 Operating costs

		2006	2005
員工費用	Staff costs	122,661	136,277
一般運作開支	General operating expenses	13,534	17,877
電腦開支	Computer expenses	874	2,496
中央行政間接費用	Central administration overheads	1,013	1,094
折舊及攤銷	Depreciation and amortisation	32,509	9,960
審計師酬勞	Auditor's remuneration	390	503
		<b>170,981</b>	<b>168,207</b>

## 6. 其他收入 Other income

		2006	2005
銀行存款利息	Interest from bank deposits	9,167	999

## 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% (2005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。損益表內撇銷的稅額如下:

(a) Notional profits tax is provided at 17.5% (2005 : 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 to the profit and loss account represents:

		2006	2005
<b>本期稅款</b>	<b>Current tax</b>		
名義利得稅	Notional profits tax	25,175	8,309
往年撥備調整	Adjustments in respect of prior years	—	(178)
		<u>25,175</u>	<u>8,131</u>
<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	(2,911)	9,543
<b>收益稅支出總額</b>	<b>Total income tax expense</b>	<u>22,264</u>	<u>17,674</u>

(b) 稅項支出與會計溢利按適用稅率計算的對帳：

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

		2006	2005
除稅前盈利	Profit before tax	<b>136,387</b>	102,794
除稅前盈利的名義稅項	Notional tax on profit before tax	<b>23,868</b>	17,989
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	<b>(1,604)</b>	(175)
往年撥備調整	Adjustments in respect of prior years	—	(178)
實際稅項支出	Actual tax expense	<b>22,264</b>	17,674

### 8. 股息 Dividend

擬發港幣 5,706.2 萬元作股息給政府 (2005 年：港幣 2,553.6 萬元)。

An amount of HK\$57,062,000 (2005 : HK\$25,536,000) 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。固定資產包括物業、設備及器材和無形資產。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. Fixed assets comprise property, plant and equipment and intangible assets. The CRTF aims to achieve a target return of 10% per annum as determined by the Financial Secretary.



## 10. 物業、設備及器材 Property, plant and equipment

		土地及 建築物	電腦器材	傢具及 裝置	辦公室及 特殊器材	總值
		Land & buildings	Computer equipment	Furniture & fittings	Office & specialist equipment	Total
<b>成本</b>	<b>Cost</b>					
在 2004 年 4 月 1 日	At 1 April 2004	398,511	70,562	16,960	2,460	488,493
增加	Additions	–	13,391	–	–	13,391
售賣	Disposal	–	(62,520)	–	(2,185)	(64,705)
在 2005 年 3 月 31 日	At 31 March 2005	398,511	21,433	16,960	275	437,179
增加	Additions	–	399	1,132	–	1,531
在 2006 年 3 月 31 日	At 31 March 2006	<b>398,511</b>	<b>21,832</b>	<b>18,092</b>	<b>275</b>	<b>438,710</b>
<b>累計折舊</b>	<b>Accumulated depreciation</b>					
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	1,448	61	129	6,083
售賣後撥回	Written back on disposal	–	(62,520)	–	(1,968)	(64,488)
在 2005 年 3 月 31 日	At 31 March 2005	50,363	6,966	16,906	274	74,509
年內費用	Charge for the year	4,444	3,440	50	1	7,935
在 2006 年 3 月 31 日	At 31 March 2006	<b>54,807</b>	<b>10,406</b>	<b>16,956</b>	<b>275</b>	<b>82,444</b>
<b>帳面淨值</b>	<b>Net Book Value</b>					
在 2006 年 3 月 31 日	At 31 March 2006	<b>343,704</b>	<b>11,426</b>	<b>1,136</b>	<b>–</b>	<b>356,266</b>
在 2005 年 3 月 31 日	At 31 March 2005	<b>348,148</b>	<b>14,467</b>	<b>54</b>	<b>1</b>	<b>362,670</b>

### 11. 無形資產 Intangible assets

		電腦軟件牌照及系統開發成本 Computer software licences and system development costs	
		2006	2005
<b>成本</b>	<b>Cost</b>		
在年初	At beginning of year	<b>116,797</b>	71,211
增加	Additions	<b>10,020</b>	45,586
在年終	At end of year	<b>126,817</b>	116,797
<b>累計攤銷</b>	<b>Accumulated amortisation</b>		
在年初	At beginning of year	<b>3,877</b>	–
年內費用	Charge for the year	<b>24,574</b>	3,877
在年終	At end of year	<b>28,451</b>	3,877
<b>帳面淨值</b>	<b>Net Book Value</b>		
在年終	At end of year	<b>98,366</b>	112,920

### 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 which are in excess of the related depreciation. The movements during the year are as follows:

		2006	2005
在年初的結餘	Balance at beginning of year	<b>19,531</b>	9,988
損益表內 (轉回) / 撇銷	(Credited)/Charged to profit and loss account	<b>(2,911)</b>	9,543
在年終的結餘	Balance at end of year	<b>16,620</b>	19,531

### 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 CRTF.

### 14. 保留盈利 Retained earnings

		2006	2005
在年初的結餘	Balance at beginning of year	335,436	275,852
年內除稅後盈利	Profit after tax for the year	114,123	85,120
擬發股息	Proposed dividend	(57,062)	(25,536)
在年終的結餘	Balance at end of year	<u>392,497</u>	<u>335,436</u>

### 15. 現金及等同現金 Cash and cash equivalents

		2006	2005
現金及銀行結餘	Cash and bank balances	5,422	12,135
銀行存款 (等同現金部分)	Placements with banks (cash equivalents portion)	169,900	68,000
在年終的現金 及等同現金	Cash and cash equivalents at end of year	<u>175,322</u>	<u>80,135</u>

### 16. 有關連機構的交易 Related party transactions

除了那些在財務報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 975.5 萬元（2005 年：港幣 1,461.5 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 1,015 萬元（2005 年：港幣 1,020.4 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 449.7 萬元（2005 年：港幣 54.2 萬元）。

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。

Apart from those separately disclosed in the financial statements, 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\$9,755,000 (2005 : HK\$14,615,000);
- (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\$10,150,000 (2005 : HK\$10,204,000); and
- (c) Capital expenditure in relation to information technology and renovation services provided by related parties amounted to HK\$4,497,000 (2005 : HK\$542,000).

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，營運基金未有在財務報表中作出準備的資本承擔如下：

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

	2006	2005
已核准及簽約 Authorised and contracted for	7,469	9,967
已核准惟未簽約 Authorised but not yet contracted for	7,258	—
	<u>14,727</u>	<u>9,967</u>

## 18. 金融工具 Financial instruments

### (a) 投資政策

為提供額外的收入來源，將現金盈餘投放於銀行的定期存款。

### (b) 貨幣風險

貨幣風險指金融工具的價值會因匯率變動而波動的风险。

營運基金無須承擔貨幣風險，因為其所有金融工具均以港元為本位。

### (c) 信貸風險

信貸風險指金融工具的一方持有者會因未能履行責任而引致另一方蒙受財務損失的風險。

為盡量減低信貸風險，所有定期存款均存放於香港的持牌銀行。

在結算日，營運基金並無信貸風險相當集中的情況。最高信貸風險程度為資產負債表上每項金融資產的帳面值。

### (d) 流動資金風險

流動資金風險指負債到期時資金不足償債的風險，這是資產及負債的金額及年期錯配所致。

營運基金採用預期現金流量分析來管理流動資金風險，透過預測所需的現金款額及監察營運基金的營運資金，確保可以償付所有到期負債及應付所有已知的資金需求。

### (e) 利率風險

利率風險指因市場利率變動而引致虧損的風險。利率風險可進一步分為公平值利率風險及現金流量利率風險。

公平值利率風險指金融工具的公平值會因市場利率變動而波動的

### (a) Investment policy

To provide an ancillary source of income, surplus cash is placed with banks in fixed-term deposits.

### (b) Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate because of changes in foreign exchange rates.

The CRTF does not have an exposure to currency risk as all of its financial instruments are denominated in Hong Kong dollar.

### (c) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

To minimise credit risks, all fixed deposits are placed with licensed banks in Hong Kong.

At the balance sheet date, the CRTF does not have significant concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet.

### (d) Liquidity risk

Liquidity risk is the risk that funds will not be available to meet liabilities as they fall due. This results from amount and maturity mismatches of assets and liabilities.

The CRTF employs projected cash flow analysis to manage liquidity risk by forecasting the amount of cash required and monitoring the working capital of the CRTF to ensure that all liabilities due and known funding requirements could be met.

### (e) Interest rate risk

Interest rate risk refers to the risk of loss arising from changes in market interest rates. This can be further classified into fair value interest rate risk and cash flow interest rate risk.

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes

風險。由於營運基金的銀行存款為定息存款，當市場利率上升，這些存款的公平值便會下跌。然而，由於所有銀行存款均按攤銷成本值列示，其帳面值不會受市場利率變動所影響。

現金流量利率風險指金融工具的未來現金流量會因市場利率變動而波動的風險。營運基金的金融工具無須面對現金流量利率風險，因為這些並非浮息金融工具。

下表以帳面值並按到期日列載營運基金主要計息資產的實際利率。

in market interest rates. Since the CRTF's placements with banks bear interest at fixed rates, their fair values will fall when market interest rates increase. However, as all the placements with banks are stated at amortised cost, their carrying amounts will not be affected by changes in market interest rates.

Cash flow interest rate risk is the risk that future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The CRTF's financial instruments are not exposed to cash flow interest rate risk because they do not bear interest at a floating rate.

The table below sets out the effective interest rates of the CRTF's major interest bearing assets stated at carrying amounts and categorised by maturity dates.

		實際利率 Effective interest rate	3 個月 或以下 Up to 3 months	3 個月 至 1 年 3 months to 1 year	總額 Total
<b>2006</b>					
銀行存款	Placements with banks	<b>4.18%</b>	<b>169,900</b>	<b>130,300</b>	<b>300,200</b>
<b>2005</b>					
銀行存款	Placements with banks	2.01%	68,000	101,000	169,000

(f) 公平值

在活躍市場報價的金融工具的公平值是根據結算日的市場報價釐定。如沒有該等市場報價，則以現值或其他估值方法以結算日的市況數據評估其公平值。

所有金融工具均以與其公平值相等或相差不大的金額列於資產負債表。

(f) Fair values

The fair values of financial instruments quoted in active markets are their quoted prices at the balance sheet date. In the absence of such quoted market prices, fair values are estimated using present value or other valuation techniques, using inputs based on market conditions existing at the balance sheet date.

All financial instruments are stated in the balance sheet at amounts equal to or not materially different from their fair values.





## 19. 對比數字 Comparative figures

若干對比數字已因會計政策改變而重新分類。進一步的詳情載於註釋 3。

Certain comparative figures have been reclassified as a result of the changes in accounting policies. Further details are disclosed in note 3.

## 20. 已頒布但未於截至 2006 年 3 月 31 日周年會計期生效的修訂、新準則及詮釋的可能影響 Possible impact of amendments, new standards and interpretations issued but not yet effective for the annual accounting period ended 31 March 2006

直至本帳目發出之日，香港會計師公會已頒布下列修訂、新準則及詮釋。該等修訂、新準則及詮釋在截至 2006 年 3 月 31 日的會計期尚未生效，在本帳目中並未採納：

Up to the date of issue of the financial statements, the HKICPA has issued the following amendments, new standards and interpretations which are not yet effective for the accounting period ended 31 March 2006 and which have not been adopted in these financial statements:

	在以下日期或之後 開始的會計期生效 Effective for accounting periods beginning on or after
香港財務報告準則第 1 號：首次採用香港財務報告準則（修訂本） HKFRS 1, First-time adoption of Hong Kong Financial Reporting Standards (revised)	2006 年 1 月 1 日 1 January 2006
香港財務報告準則第 6 號：礦產資源的勘探及估值 HKFRS 6, Exploration for and evaluation of mineral resources	2006 年 1 月 1 日 1 January 2006
香港會計準則 — 詮釋 4：釐定一項安排是否包含租賃 HK(IFRIC) — Int 4, Determining whether an arrangement contains a lease	2006 年 1 月 1 日 1 January 2006
香港會計準則 — 詮釋 5：對拆卸、復原及環境復修基金權益的權利 HK(IFRIC) — Int 5, Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds	2006 年 1 月 1 日 1 January 2006
香港會計準則 — 詮釋 6：來自參與特別市場 —— 廢棄電子電器設備的債務 HK(IFRIC) — Int 6, Liabilities arising from participating in a specific market —— Waste electrical and electronic equipment	2005 年 12 月 1 日 1 December 2005
香港會計準則 — 詮釋 7：應用香港會計準則第 29 號 （惡性通貨膨脹經濟體系的財務報告）的重列方法 HK(IFRIC) — Int 7, Applying the restatement approach under HKAS 29 Financial reporting in hyperinflationary economies	2006 年 3 月 1 日 1 March 2006
香港會計準則 — 詮釋 8：香港財務報告準則第 2 號的適用範圍 HK(IFRIC) — Int 8, Scope of HKFRS 2	2006 年 5 月 1 日 1 May 2006

	在以下日期或之後 開始的會計期生效 Effective for accounting periods beginning on or after
香港會計準則 — 詮釋 9：重新評估內置衍生工具 HK(IFRIC) — Int 9, Reassessment of embedded derivatives	2006 年 6 月 1 日 1 June 2006
香港會計準則第 19 號 (修訂)：僱員福利 — 精算收益及損失， 集團計劃及披露 Amendment to HKAS 19, Employee benefits — Actuarial gains and losses, group plans and disclosures	2006 年 1 月 1 日 1 January 2006
香港會計準則第 21 號 (修訂)：匯率變動的影響 — 外地運作的淨投資額 Amendment to HKAS 21, The effects of changes in foreign exchange rate — Net investment in a foreign operation	2006 年 1 月 1 日 1 January 2006
香港會計準則第 39 號 (修訂)：金融工具：確認及計量： Amendments to HKAS 39, Financial instruments: Recognition and measurement:	
— 預測集團內部交易的現金流量對沖會計處理 Cash flow hedge accounting of forecast intragroup transactions	2006 年 1 月 1 日 1 January 2006
— 公平定值方案 The fair value option	2006 年 1 月 1 日 1 January 2006
— 財務擔保合約 Financial guarantee contracts	2006 年 1 月 1 日 1 January 2006
因應香港《2005 年公司 (修訂) 條例》而作出的修訂 Amendments, as a consequence of the Hong Kong Companies (Amendment) Ordinance 2005, to:	
— 香港會計準則第 1 號：財務報表的匯報 HKAS 1, Presentation of financial statements	2006 年 1 月 1 日 1 January 2006
— 香港會計準則第 27 號：綜合及獨立財務報表 HKAS 27, Consolidated and separate financial statements	2006 年 1 月 1 日 1 January 2006
— 香港財務報告準則第 3 號：企業合併 HKFRS 3, Business combinations	2006 年 1 月 1 日 1 January 2006
香港財務報告準則第 7 號：金融工具：披露 HKFRS 7, Financial instruments: disclosures	2007 年 1 月 1 日 1 January 2007
香港會計準則第 1 號 (修訂)：財務報表的匯報：資本披露 Amendment to HKAS 1, Presentation of financial statements: capital disclosures	2007 年 1 月 1 日 1 January 2007



營運基金正就初次採納該等修訂、新準則及詮釋的預期影響進行評估。直至目前為止，營運基金得出的結論為：採納香港會計準則——詮釋4、香港會計準則——詮釋9、香港財務報告準則第7號及對香港會計準則第1號作出的修訂不會對營運基金的營運結果及財務狀況構成重大影響。其他修訂、新準則及詮釋並不適用於營運基金的運作。

The CRTF is in the process of making an assessment of the impact expected of these amendments, new standards and interpretations in the period of initial application. So far it has concluded that the adoption of HK(IFRIC) — Int 4, HK(IFRIC) — Int 9, HKFRS 7 and the amendment to HKAS 1 is unlikely to have a significant impact on the CRTF's results of operations and financial position. The other amendments, new standards and interpretations are not applicable to the CRTF's operations.

### 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把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二零零六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 2006 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  
12 September 2006

二零零六年九月十二日

## 附錄 E Appendix E

二零零五年四月一日至二零零六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 2005 to 31 March 2006

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
A & K EDUCATIONAL SOFTWARE HOLDINGS LIMITED	2	\$36,600
英君技術有限公司 ANGELS TECHNOLOGY COMPANY LIMITED	1	\$26,760
A-S CHINA PLUMBING PRODUCTS LIMITED	1, 2	\$108,950
亞洲鋳業有限公司 ASIA ZIRCONIUM LIMITED	3	\$21,520
亞洲訊息 (控股) 有限公司 ASIAN INFORMATION RESOURCES (HOLDINGS) LIMITED	1	\$24,200
中大娛樂控股有限公司 B & S ENTERTAINMENT HOLDINGS LIMITED	1	\$23,670
中國宏達控股有限公司 CHINA ADVANCE HOLDINGS LIMITED	1	\$71,600
中國建設銀行股份有限公司 CHINA CONSTRUCTION BANK CORPORATION	1	\$33,800
中國金融產業投資基金有限公司 CHINA FINANCIAL INDUSTRY INVESTMENT FUND LIMITED	2	\$28,100
CHINA MEDICAL SCIENCE LIMITED	3	\$26,200
中國豐達電子集團有限公司 CHINA PHOTAR ELECTRONICS GROUP LIMITED	1, 2	\$75,220
CHINA RICH HOLDINGS LIMITED	3	\$60,200
中國神威藥業集團有限公司 CHINA SHINEWAY PHARMACEUTICAL GROUP LIMITED	1, 2	\$53,800
CIL HOLDINGS LIMITED	1, 3	\$27,320
中信 21 世紀有限公司 CITIC 21CN COMPANY LIMITED	2	\$25,000
COSLIGHT TECHNOLOGY INTERNATIONAL GROUP LIMITED	1	\$29,500
COSMOPOLITAN INTERNATIONAL HOLDINGS LIMITED	2	\$32,800
CO-WINNER ENTERPRISE LIMITED	1, 2	\$74,100
大慶石油化工集團有限公司 DAQING PETROLEUM AND CHEMICAL GROUP LIMITED	1	\$30,100



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
王朝酒業集團有限公司 DYNASTY FINE WINES GROUP LIMITED	3	\$3,420
億勝生物科技有限公司 ESSEX BIO-TECHNOLOGY LIMITED	1	\$25,950
億和精密工業控股有限公司 EVA PRECISION INDUSTRIAL HOLDINGS LIMITED	3	\$30,350
EVI EDUCATION ASIA LIMITED	1, 2	\$100,000
FAST SYSTEMS TECHNOLOGY (HOLDINGS) LIMITED	1, 2, 3	\$97,200
FIRST SIGN INTERNATIONAL HOLDINGS LIMITED	1	\$27,550
FOREFRONT INTERNATIONAL HOLDINGS LIMITED	2	\$110,750
FU CHEONG INTERNATIONAL HOLDINGS LIMITED	1	\$27,350
吉利汽車控股有限公司 GEELY AUTOMOBILE HOLDINGS LIMITED	1	\$16,900
環球科技控股有限公司 GLOBAL TECH (HOLDINGS) LIMITED	3	\$59,400
GLOBAL TREND INTELLIGENT TECHNOLOGIES LIMITED	3	\$44,450
嘉禾娛樂事業 (集團) 有限公司 GOLDEN HARVEST ENTERTAINMENT (HOLDINGS) LIMITED	2	\$40,000
黃金集團有限公司 GOLDEN RESORTS GROUP LIMITED	2	\$25,000
GOLDING SOFT LIMITED	1, 2	\$91,970
國美電器控股有限公司 GOME ELECTRICAL APPLIANCES HOLDING LIMITED	1	\$25,475
GP NANOTECHNOLOGY GROUP LIMITED	3	\$57,600
長城科技股份有限公司 GREAT WALL TECHNOLOGY COMPANY LIMITED	1	\$37,450
大中華科技 (集團) 有限公司 GREATERCHINA TECHNOLOGY GROUP LIMITED	2	\$56,250
國新集團有限公司 GUO XIN GROUP LIMITED	1	\$35,000
HANNY HOLDINGS LIMITED	1	\$20,950
HERALD HOLDINGS LIMITED	1	\$11,500
信寶國際控股有限公司 HONESTY TREASURE INTERNATIONAL HOLDINGS LIMITED	1	\$45,800

## 附錄 E Appendix E

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
HOPSON DEVELOPMENT HOLDINGS LIMITED	2	\$47,375
華藝銅業控股有限公司 HUA YI COPPER HOLDINGS LIMITED	1	\$22,500
毅興科技國際控股有限公司 IA INTERNATIONAL HOLDINGS LIMITED	1, 2	\$105,480
IIN INTERNATIONAL LIMITED	1	\$16,360
華智控股有限公司 INNOVIS HOLDINGS LIMITED	1, 2	\$36,450
INTCERA HIGH TECH GROUP LIMITED	1	\$69,500
國中控股有限公司 INTERCHINA HOLDINGS COMPANY LIMITED	3	\$25,550
ITE (HOLDINGS) LIMITED	1	\$15,640
JACKLEY HOLDINGS LIMITED	1	\$39,000
積華生物醫藥控股有限公司 JIWA BIO-PHARM HOLDINGS LIMITED	1	\$23,260
KARCE INTERNATIONAL HOLDINGS COMPANY LIMITED	1	\$22,950
KARL THOMSON HOLDINGS LIMITED	1	\$29,200
江山控股有限公司 KONG SUN HOLDINGS LIMITED	3	\$30,000
藍頓國際有限公司 LANDUNE INTERNATIONAL LIMITED	4	\$30,020
LEE & MAN PAPER MANUFACTURING LIMITED	2	\$27,000
聯華超市股份有限公司 LIANHUA SUPERMARKET HOLDINGS COMPANY LIMITED	1, 2	\$84,290
聯泰控股有限公司 LUEN THAI HOLDINGS LIMITED	2	\$26,060
MAN YUE INTERNATIONAL HOLDINGS LIMITED	1	\$23,800
駿雷國際有限公司 MASSIVE RESOURCES INTERNATIONAL CORPORATION LIMITED	3	\$28,000
松日通訊控股有限公司 MATSUNICHI COMMUNICATION HOLDINGS LIMITED	3	\$38,650
曼盛生物科技集團有限公司 MAXX BIOSCIENCE HOLDINGS LIMITED	1	\$42,660
豐泰集團國際有限公司 MILLENNIUM GROUP LIMITED	1	\$6,480



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
流動電訊網絡（控股）有限公司 MOBILE TELECOM NETWORK (HOLDINGS) LIMITED	1, 3	\$82,200
MP 物流國際控股有限公司 MP LOGISTICS INTERNATIONAL HOLDINGS LIMITED	1	\$21,750
NAM FONG INTERNATIONAL HOLDINGS LIMITED	1	\$18,240
新醫藥控股有限公司 NEW CHINESE MEDICINE HOLDINGS LIMITED	1, 3	\$95,700
寧波屹東電子股份有限公司 NINGBO YIDONG ELECTRONIC COMPANY LIMITED	1, 2	\$33,350
NORSTAR FOUNDERS GROUP LIMITED	3	\$22,450
OMNICORP LIMITED	1	\$14,500
ORIENT RESOURCES GROUP COMPANY LIMITED	2	\$40,450
PANORAMA INTERNATIONAL HOLDINGS LIMITED	1	\$22,380
PEARL RIVER TYRE (HOLDINGS) LIMITED	1	\$36,000
大眾食品控股有限公司 PEOPLE'S FOOD HOLDINGS LIMITED	1	\$20,700
PLASMAGENE BIOSCIENCES LIMITED	1	\$27,320
思拓通訊科技控股有限公司 QUASAR COMMUNICATION TECHNOLOGY HOLDINGS LIMITED	1	\$32,800
REGENT PACIFIC GROUP LIMITED	1	\$23,920
RUILI HOLDINGS LIMITED	2	\$13,200
SAMSON HOLDING LIMITED	1	\$21,800
修身堂控股有限公司 SAU SAN TONG HOLDINGS LIMITED	2	\$32,800
SEMTECH INTERNATIONAL HOLDINGS LIMITED	1, 2, 3	\$88,450
陝西西北新技術實業股份有限公司 SHAANXI NORTHWEST NEW TECHNOLOGY INDUSTRY COMPANY LIMITED	3	\$19,200
山東墨龍石油機械股份有限公司 SHANDONG MOLONG PETROLEUM MACHINERY COMPANY LIMITED	1	\$25,500
深圳市東江環保股份有限公司 SHENZHEN DONGJIANG ENVIRONMENTAL COMPANY LIMITED	3	\$30,250
中盈控股有限公司 SINO PROSPER HOLDINGS LIMITED	1	\$20,680
創維數碼控股有限公司 SKYWORTH DIGITAL HOLDINGS LIMITED	1	\$69,710



## 附錄 E Appendix E

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
金融社控股有限公司 STOCKMARTNET HOLDINGS LIMITED	2	\$22,100
SUN EAST TECHNOLOGY (HOLDINGS) LIMITED	3	\$30,600
SUNDAY COMMUNICATIONS LIMITED	2	\$80,100
SUPERDATA SOFTWARE HOLDINGS LIMITED	1	\$30,800
新昌管理集團有限公司 SYNERGIS HOLDINGS LIMITED	1	\$23,850
TANRICH FINANCIAL HOLDINGS LIMITED	1	\$24,460
TECHPACIFIC CAPITAL LIMITED	1	\$25,950
騰訊控股有限公司 TENCENT HOLDINGS LIMITED	3	\$35,100
THIZ TECHNOLOGY GROUP LIMITED	1, 2	\$71,580
天津泰達生物醫學工程股份有限公司 TIANJIN TEDA BIOMEDICAL ENGINEERING COMPANY LIMITED	3	\$28,600
天津天聯公用事業股份有限公司 TIANJIN TIANLIAN PUBLIC UTILITIES COMPANY LIMITED	1	\$24,470
TINGYI (CAYMAN ISLANDS) HOLDING CORP.	2	\$50,000
青島啤酒股份有限公司 TSINGTAO BREWERY COMPANY LIMITED	1	\$21,980
UNIVERSAL TECHNOLOGIES HOLDINGS LIMITED	1	\$72,670
VALUE PARTNERS CHINA GREENCHIP FUND LIMITED	1	\$21,500
VENTUREPHARM LABORATORIES LIMITED	1	\$28,560
WAH SANG GAS HOLDINGS LIMITED	3	\$27,530
威倫堡控股有限公司 WANASPORTS HOLDINGS LIMITED	1, 2	\$116,200
萬基藥業控股有限公司 WANJI PHARMACEUTICAL HOLDINGS LIMITED	1	\$21,850
和寶國際控股有限公司 WEALTHMARK INTERNATIONAL (HOLDINGS) LIMITED	1	\$34,210
WORLD TRADE BUN KEE LTD	2	\$15,820
北京物美商業集團股份有限公司 WUMART STORES, INC.	1	\$39,250
西安海天天綫科技有限公司 XI'AN HAITIAN ANTENNA TECHNOLOGIES CO., LTD.	1, 3	\$106,300





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
衝浪平台軟件國際有限公司 XTEAM SOFTWARE INTERNATIONAL LIMITED	1	\$38,120
裕興科技控股有限公司 YUXING INFOTECH HOLDINGS LIMITED	1	\$17,380
浙江浙大網新蘭德科技股份有限公司 ZHEDA LANDE SCITECH LIMITED	1, 3	\$87,365
浙江滬杭甬高速公路股份有限公司 ZHEJIANG EXPRESSWAY CO., LTD.	3	\$22,550
ZHONG HUA INTERNATIONAL HOLDINGS LIMITED	1	\$16,200
中裕燃氣控股有限公司 ZHONGYU GAS HOLDINGS LIMITED	3	\$25,700
ZIDA COMPUTER TECHNOLOGIES LIMITED	1	\$24,810
大賀傳媒股份有限公司	2	\$11,090
上海復旦微電子股份有限公司	1	\$70,800
山東新華制葯股份有限公司	1	\$41,880
中海發展股份有限公司	1	\$16,120
海南美蘭國際機場股份有限公司	1	\$50,000
深圳高速公路股份有限公司	3	\$30,100

#### 附註 (Note)

1. 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*
2. 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*
3. 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*
4. 未有或逾期遞交決議或協議的印刷本  
*Failure or Late in Filing a Printed Copy of Resolution or Agreement*