



1993

Establishing  
Companies Registry  
Trading Fund



1997

Launching  
Internet Homepage



2000

Launching Companies  
Registry On-line Public  
Search System



2003

Winning  
Efficiency Award



2005

Launching Integrated  
Companies Registry  
Information System



2006

Hosting Corporate  
Registers Forum



2007

Launching  
Annual Return  
e-Alert Service



**公司註冊處營運基金  
年報**

二零零七年四月一日至二零零八年三月三十一日

**COMPANIES REGISTRY TRADING FUND  
Annual Report**

1 April 2007 to 31 March 2008

按照《營運基金條例》第8條呈交  
Submitted in accordance with section 8 of the Trading Funds Ordinance

# 我們的首長級團隊

## OUR DIRECTORATE TEAM



鍾麗玲女士  
公司註冊處處長  
Ms Ada L L Chung  
Registrar of Companies

蕭善頌女士  
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Ms Dorothy Silkstone  
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Miss Elizabeth W Y Mo  
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方劍 先生  
助理首席律師  
Mr Alan K F Fong  
Assistant Principal Solicitor

邵國華先生  
業務經理  
Mr Kenneth K W Siu  
Business Manager

劉麗芬女士  
公司註冊處經理  
Miss Peggy L F Lau  
Registry Manager

劉嘉寧先生  
副首席律師  
Mr Edward K N Lau  
Deputy Principal Solicitor

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# 理想 VISION

受世界認同為卓越的公司註冊處，為社會提供優質服務。

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

# 信念 VALUES

**以客為本：** 重視客戶的意見。按照他們的需要和期望，發展服務項目和釐定質素水平。

**群策群力：** 關懷和尊重我們的員工。透過全體熱誠能幹的工作人員，同心協力，執行法定規例，提供優質服務。

**精益求精：** 採納嶄新的意念、科技和工作模式，不斷改良本處的服務質素和設施。

To care for and respect our customers by listening to them and taking into account their needs and expectations when shaping the type and quality of service which we deliver.

To care for and respect our colleagues as a quality service and effective enforcement can be delivered and undertaken only through dedicated people of high calibre working together as a team.

To change for the better by remaining receptive to new ideas, technologies and work practices so as to improve the level and quality of our services and facilities.

# 使命 MISSION

為客戶提供高效率、具成本效益和優良的服務與設施，以辦理成立公司及登記和查閱公司文件。

引進現代科技，不斷檢討和提升本處所提供的各項服務和設施，並致力執行法定規例。

採用適當的人力資源管理策略，激勵員工，達成本處的目標。

To provide our customers with efficient, cost-effective and quality services and facilities to incorporate companies and to register and inspect company documents.

To continuously review and improve our services and facilities and undertake effective enforcement, taking account of the best modern technology available.

To motivate our staff to achieve organisational objectives by adopting appropriate human resource management strategies.

# 總經理報告

## GENERAL MANAGER'S STATEMENT



這是本人任內第一份總經理報告。我很高興公布公司註冊處截至二零零八年三月三十一日止的年報，這也是本人自二零零七年八月二十七日出任公司註冊處處長以來發表的第一份年報。

### 工作成績

由於經濟蓬勃增長，本處業績在二零零七至零八年度再次取得佳績。除了業務和盈餘方面創下新紀錄外，客戶服務和生產力也有理想的表現。與此同時，重寫《公司條例》的工作亦正加緊進行，進展良好。

本處13項主要服務的表現，全部達到甚或超出所承諾的服務水平。年內，本處由二零零八年一月二日起把本地公司註冊成立所承諾的處理時間，由6個工作天縮短至4個工作天。非香港公司的註冊制度亦隨著《2004年公司(修訂)條例》附表2有關非香港公司的條文於二零零七年十二月十四日開始實施而得以簡化。本處已進一步提高二零零八至零九年度的服務承諾指標，縮短非香港公司註冊、本地公司更改名稱及登記公司文件方面所承諾的處理時間。而就本處的生產力按每人每個工作天的生產量計算，二零零七至零八年度的整體生產力，較二零零六至零七年度上升32%。

This is my first General Manager's Statement. It gives me great pleasure to present the Registry's annual report for the year ended 31 March 2008, which is also the first report since I took up the post of the Registrar of Companies on 27 August 2007.

### Our Achievements

Riding on a booming economy, the Registry enjoyed yet another year of success for 2007-08, in terms of both a record level of business and a record surplus, with fruitful results in customer services and productivity, as well as increasing momentum on the rewrite of the Companies Ordinance.

We have met and exceeded all the performance pledges for our 13 core services. During the year, we shortened the target time span for incorporation of a local company from six working days to four working days with effect from 2 January 2008. The registration regime for non-Hong Kong companies was streamlined with the implementation of provisions of Schedule 2 to the Companies (Amendment) Ordinance 2004 relating to non-Hong Kong companies on 14 December 2007. We have further enhanced the performance pledges for 2008-09 by shortening the response time for registering non-Hong Kong companies, changing names of local companies, and registering general documents. Measured in terms of output per man-day, our overall productivity in 2007-08 recorded an increase of 32 per cent compared to 2006-07.

# 總經理報告

## GENERAL MANAGER'S STATEMENT

在財務表現方面，收入、盈利及資產回報率持續穩健增長，本處的業務繼續全面錄得升幅。來自押記的登記、公司註冊成立及公眾查冊的收入均有雙位數字的增長，增幅分別為大約30%、20%及10%。其中公司註冊成立佔本處營業額接近48%，仍然是推動營業額及淨盈餘上升的主要力量。年內除稅後的淨盈餘達1億3,010萬元，較二零零六至零七年度增加9.7%，固定資產平均淨值的回報率為26.8%。

至於規管工作方面，本處向未有遵從《公司條例》規定的公司發出了超過6,135張傳票。年內，我們致力重寫《公司條例》的工作，有關會計及審計條文的第一輪公眾諮詢在二零零七年三月至六月進行，而新條例草案擬稿正在擬備中。我們計劃在二零零九年年中以後發表新條例草案擬稿，徵詢公眾意見。

本處為持續提升資訊系統而進行的一項工作，是就「公司註冊處綜合資訊系統」第二階段的範圍、特點和功能進行可行性研究，該項研究已於二零零七年九月完成。「綜合資訊系統」第二階段將提供以電子方式註冊成立公司和提交文件存檔的服務，我們計劃於本年內就第二階段開發計劃發出招標文件。

### 15周年

本處在一九九三年八月一日成為營運基金部門，我們今年慶祝成立15周年。過去15年來，本處不斷革新及提升提供服務的方式。「公司註冊處綜合資訊系統」在二零零五年二月二十八日投入運作後，本處得以大大縮短處理和登記文件所需的時間、更快地更新和披露公司資料、加強資料的保安和完整性，以及提高生產力和降低運作成本。客戶現時可以全年每日二十四

On the financial side, growth in revenue, profit and return on assets continued to be healthy. Business volumes continued to grow across the board. Revenue from registration of charges, incorporation of companies, and public searches registered double digit growth of about 30 per cent, 20 per cent and 10 per cent respectively. Accounting for nearly 48 per cent of the Registry's turnover, incorporation of companies was still the principal driver in the growth in turnover and net surplus. The net surplus after tax for the year amounted to \$130.1 million, representing an increase of 9.7 per cent as compared to 2006-07. The return on the average net fixed assets was 26.8 per cent.

On the regulatory front, we issued over 6,135 summonses for non-compliance with provisions of the Companies Ordinance. The rewrite of the Companies Ordinance gained momentum during the year. The first round of public consultation on the accounting and auditing provisions was held from March to June 2007, and preparation is underway for the draft bill which is planned to be published for public consultation after mid-2009.

As part of our continuous drive to enhance our information system, in September 2007 we completed a feasibility study on the scope, features and functionalities of Phase II of the Integrated Companies Registry Information System, which will facilitate electronic incorporation of companies and filing of documents. We plan to issue the tender for the development of Phase II of the system within this year.

### Our Fifteenth Anniversary

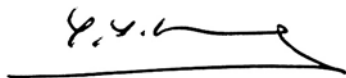
The Registry was established as a trading fund department on 1 August 1993. We are celebrating our 15th Anniversary this year. During the past 15 years, the Registry has revolutionised and improved the delivery of its services. The Implementation of the Integrated Companies Registry Information System on 28 February 2005 resulted in a significant reduction in the time taken to process and register documents, more timely updating and disclosure of company information, enhanced data security and integrity, and improved productivity at reduced operating costs. Our customers

小時，透過互聯網聯線查閱本處資料庫備存的公司和董事最新資料，以及一億多已登記文件的數碼影像。網上查冊服務的使用率令人鼓舞，客戶透過互聯網查閱公司資料的比率現已超過98%。

我們能有這樣的成績，實有賴本處每一位同事勤奮工作，克盡厥職。本人謹此向全體同事及前任公司註冊處處長鍾悟思先生致謝。鍾悟思先生在本處服務14年，表現卓越，於二零零七年八月榮休。本處的業務得以繼續蓬勃發展，全因我們能夠滿足公眾日益提高的期望、提供快捷的服務和有效地執行《公司條例》及相關法例的規定。我們在未來的日子定會繼續全力以赴，務求實現我們的理想 受世界認同為卓越的公司註冊處，為社會提供優質服務。

can now conduct online searches of the latest data on companies and directors, along with over 100 million digitised images of registered documents, on the internet 24 hours a day throughout the year. The take-up rate of our internet search services has been most encouraging. At present, over 98 per cent of company searches are conducted over the internet.

None of this could be achieved without the hard work and dedication of everyone working in the Registry. Special tribute must be paid to them and also my predecessor, Mr Gordon W E Jones, who retired in August 2007 after fourteen years of distinguished service in the Registry. The continued success of the Registry depends on our ability to meet rising public expectations, and our ability to deliver our services and enforce the provisions of the Companies Ordinance and related legislation effectively and efficiently. In the years to come, we shall continue to strive to realise our vision of achieving world-wide recognition as an excellent Companies Registry giving the community a quality service.



鍾麗玲女士 Ms Ada L L Chung

公司註冊處處長暨 Registrar of Companies and

公司註冊處營運基金總經理 General Manager, Companies Registry Trading Fund



## 1993至2008年的重要里程碑 Important milestones - 1993 to 2008



本處首長級人員在一九九三年的  
公司註冊處開幕慶典  
The Registry's Directorate at the Companies  
Registry Opening Reception in 1993

- 1993** • 公司註冊處於一九九三年五月一日成為政府部門，並於同年八月一日成為營運基金部門  
Establishment of the Companies Registry as a Government department on 1 May 1993, and as a trading fund department on 1 August 1993
- 1994** • 推出電腦化的上市公司董事索引  
Introduction of the computerised index of directors of listed companies
- 1995** • 記錄已註冊公司所提交文件的文件索引全面電腦化  
Full computerisation of the document index, which keeps track of all the documents filed by registered companies
- 1996** • 以電子方式簽署公司註冊證書，以便更快捷地發出證書及更新公司名稱索引  
Use of electronic signatures for certificates of incorporation to speed up the dispatch of certificates and the updating of the index of company names
- 1997** • 推出雙語查冊服務，客戶可以中文或英文查閱公司名稱、文件、董事及取消資格令的資料  
Introduction of bilingual (Chinese and English) search of company names, documents, directors and disqualification orders
  - 在互聯網上設置網站  
Launch of an internet website
  - 讓登記客戶以聯線方式查閱公司名稱及文件索引  
Launch of online search service in respect of company names and document indices for subscribers
- 1998** • 裝設互動電話查詢系統，以提升電話查詢服務  
Installation of an interactive telephone enquiry system to enhance the telephone enquiry service
- 1999** • 為不營運但有償債能力的私人公司推出撤銷註冊服務  
Introduction of deregistration for defunct, solvent private companies
- 2000** • 推出「公司註冊處聯線公眾查冊系統」，讓登記客戶以聯線方式查閱公司的主要資料  
Launch of the Companies Registry On-line Public Search System (CROPS) for online search of key company information by subscribers
- 2001** • 增添「公司註冊處聯線公眾查冊系統」提供的服務，包括由專遞人員把縮微膠片送交客戶  
Enhancement of the services provided under CROPS, including a new service for delivering microfiches to customers through couriers

- 完成「公司註冊處綜合資訊系統」的可行性研究，研究的目的是探討系統需求和技術規格，以便落實以電子方式存檔、處理文件和查冊

Completion of a feasibility study for Integrated Companies Registry Information System (ICRIS) to examine the system requirements and technical specifications for implementing electronic filing, processing and searching

- 2002** • 批出兩份合約，分別給承辦商推行「公司註冊處綜合資訊系統」第一階段和提供「將縮微膠片及紙張文件轉換為數碼影像」服務，以便開發一個新的綜合系統，提供電子化服務

Award of contracts for the implementation of Phase I of ICRIS and the provision of microfiche and paper document conversion services to develop a new integrated system for the delivery of electronic services

- 2003** • 制定《2003年公司(修訂)條例》，以便引入「一名成員組成的公司」及推行「公司註冊處綜合資訊系統」第一階段等

Enactment of the Companies (Amendment) Ordinance 2003 to introduce one member companies and, among other things, facilitate the implementation of Phase I of ICRIS

- 完成把大約6,700萬格微型縮影文件轉換成數碼影像的工作

Completion of the conversion of approximately 67 million frames of microfilmed documents into digitised images

- 2004** • 制定《2004年公司(修訂)條例》，以改善招股章程制度，便利市場發展；加強小股東的補救方法；把非香港公司的註冊制度現代化；以及精簡法團成立程序

Enactment of the Companies (Amendment) Ordinance 2004 to improve the prospectus regime to facilitate market development, enhance the remedies available to minority shareholders, modernise the registration regime for non-Hong Kong companies and streamline incorporation procedures

- 推出新的及經修訂的指明表格各25款，以配合新的存檔規定

Introduction of 25 new and 25 revised specified forms to cater for new filing requirements

- 2005** • 推行「公司註冊處綜合資訊系統」第一階段，並推出電子查冊服務

Implementation of Phase I of ICRIS and launch of electronic search services

- 通過在本處網站提供的訂閱電子資訊服務，與客戶加強溝通，並向客戶提供有關本處的新措施和最新發展的資料

Enhanced communication with customers and dissemination of the Registry's new initiatives and latest developments through the e-News subscription service on the Registry's website

- 2006** • 本處電話諮詢熱線處理的一般和常見查詢，交由綜合電話查詢中心的員工解答，提供更直接迅速的答覆

Partial transfer of the Registry's enquiry hotlines to Integrated Call Centre to provide more direct and efficient responses to general and common enquiries by call agents

- 展開重寫《公司條例》的工作

Commencement of the rewrite of the Companies Ordinance

- 2007** • 綜合電話查詢中心為本處提供的電話諮詢熱線服務延長至全日二十四小時

Extension of the operator services for the Registry's enquiry hotlines handled by Integrated Call Centre to 24 hours a day

- 在本處網站提供免費的提交周年申報表電子提示服務及提交周年申報表限期計算器

Provision of free Annual Return e-Alert service and Annual Return Filing Calculator on the Registry's website

- 實施有關非香港公司的新條文，把非香港公司的註冊制度現代化，並加強對非香港公司在資料披露方面的規定

Implementation of new provisions concerning non-Hong Kong companies to modernise the registration regime and enhance the disclosure requirements for non-Hong Kong companies

- 2008** • 把本地公司註冊成立所承諾的處理時間由六個工作天縮短至四個工作天

Shortening of the target time span for incorporation of a local company from six working days to four working days

- 擴大董事索引的範圍，以包括備任董事的資料

Expansion of the Index of Directors to include particulars of reserve directors

- 推出新的法團成立表格，供本地公司使用

Introduction of new incorporation forms for local companies

## 1993至2008年的重要里程碑 Important milestones - 1993 to 2008



慶祝公司註冊處營運基金成立十五周年  
Celebrating the 15th Anniversary of the  
establishment of the Companies Registry  
Trading Fund

過去15年來，雖然工作量增加及員工人數減少，我們仍能提升服務水平。營運基金在一九九三年成立時，本處有361名員工。在截至一九九四年三月三十一日止的12個月，註冊成立的新公司有59,784間，登記的押記有33,655宗，提交本處登記的文件有1,252,953份，而公眾人士查閱縮微膠片檔案則有1,936,701宗。當時，註冊成立一間新公司需時7個工作天，登記一份押記文件需時12個工作天，登記一份公司文件需時16.5個工作天，處理一宗查冊申請需時22分鐘。截至二零零八年三月三十一日，本處的員工人數已(由一九九七年三月三十一日最高紀錄的462人)減至349人。與一九九三至九四年度相比，二零零七至零八年度的工作量大幅增加，註冊成立的新公司數目達101,512間，增幅接近70%；登記的押記有41,822宗，增幅為24%；提交本處登記的文件有1,981,346份，增幅達58%；公眾人士透過互聯網查閱了2,991,074份文件的影像紀錄。雖然本處工作量大幅增加而人手減少，我們仍能就二零零八至零九年度訂定更高的服務標準，進一步把非香港公司註冊、本地公司更改名稱及登記公司文件所承諾的處理時間，分別縮短至15、4及7個工作天。

Over the past 15 years, we have enhanced our service standards despite an increase in our workload and reduction in staff. Upon the formation of the Trading Fund in 1993, the Registry had a staff complement of 361. For the 12 months ended 31 March 1994, 59,784 companies were incorporated, 33,655 charges were registered, 1,252,953 documents were received for registration, and 1,936,701 diazo/files were inspected by members of the public. Back then, it took seven working days to incorporate a company, 12 working days to register a charge document, 16.5 working days to process a general registration, and 22 minutes to process a search request. As at 31 March 2008, the Registry's number of staff was reduced to 349 (from the peak of 462 recorded on 31 March 1997). Compared to 1993-94, the workload in 2007-08 increased substantially, with incorporations surging nearly 70 per cent to 101,512, registration of charges increasing by 24 per cent to 41,822, documents received for registration surging by 58 per cent to 1,981,346, and 2,991,074 document-image records being inspected by members of the public over the internet. Notwithstanding the substantial increase in workload and decrease in workforce, we have set higher performance standards for 2008-09 by further reducing the target response time for registering non-Hong Kong companies, changing names of local companies, and registering general documents to fifteen, four and seven working days respectively.

本處作為營運基金部門，必須在財源自給的基礎上運作，並須達到政府釐定的固定資產平均淨值的目標回報率。過去15年來，本處不但向政府全數償還了股東貸款2億7,670萬元連利息，更繳納稅款和支付股息共4億1,380萬元，為政府一般收入帶來收益。本處的營運開支及所有資本投資支出，均以本身的資金支付。自一九九三年八月一日以來，本處所運用固定資產平均淨值的回報率，平均每年高達14.6%，遠高於8.3%的目標回報率。由於本處理財穩妥，財政健全，過去十年一直無需提高服務收費。

Being a trading fund department means that the Registry is required to operate on a self-financing basis and achieve a target rate of return on average net fixed assets (ANFA) set by the Government. In the past 15 years, the Registry has not only fully repaid the shareholder loan of \$276.7 million to the Government with interest, but was also able to contribute tax and dividends totaling \$413.8 million to the general revenue. The Registry sustained its operations and financed all the capital investment outlays from its own resources. The average annual rate of return on ANFA since 1 August 1993 stands at a healthy level of 14.6 per cent, far exceeding the target of 8.3 per cent. The Registry's very strong financial performance and position has obviated the need for any fee increase for its services for the past ten years.

# 客戶服務

## SERVING OUR CUSTOMERS

### 服務與業務狀況

#### 公司註冊成立及解散

在二零零七至零八年度，共有101,512間公司註冊成立，較二零零六至零七年度增加20.1%。平均來說，每月有8,459間公司註冊成立。

本處引入「一名成員組成的公司」，加上精簡法團成立程序，以遵從註冊規定的陳述書代替聲明，均便利公司註冊成立。在二零零七至零八年度，新註冊的公司有80%是一名成員組成的公司。

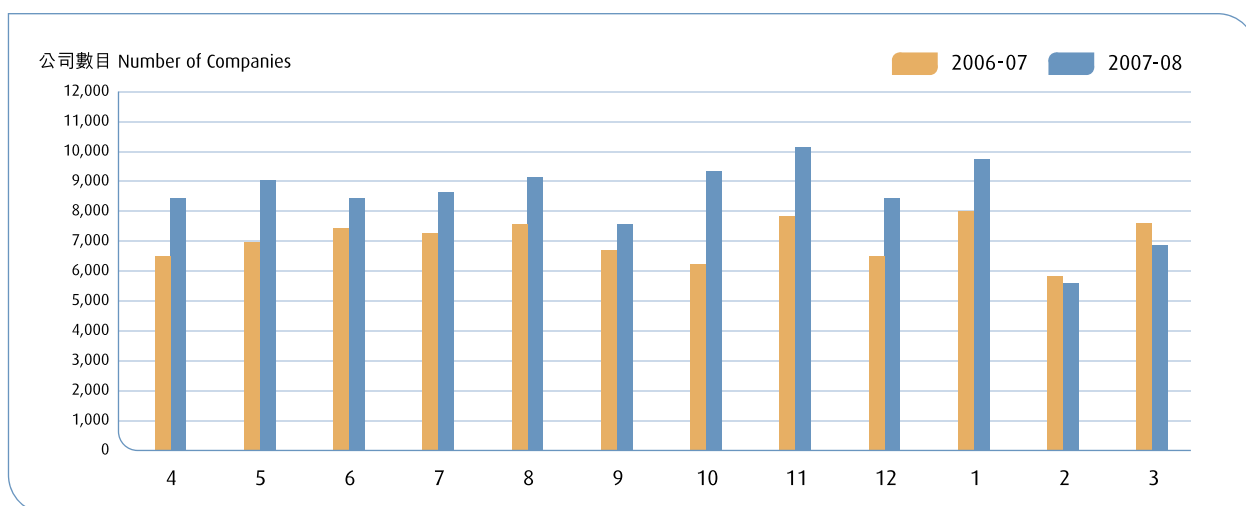
### Services and Business Volumes

#### Incorporation and Dissolution of Companies

In 2007-08, a total of 101,512 companies were incorporated, an increase of 20.1 per cent compared to that for 2006-07. On average, 8,459 companies were incorporated per month.

The introduction of one-member companies and the simplification of incorporation procedures by replacing the statutory declaration of compliance by a statement of compliance have facilitated the incorporation of companies. In 2007-08, 80 per cent of the newly incorporated companies were one-member companies.

#### 註冊成立 Incorporations



在二零零七至零八年度，共有15,028間不營運公司根據《公司條例》第291條被剔除名稱，另有22,198間不營運但有償債能力的私人公司根據《公司條例》第291AA條撤銷註冊。以清盤方式解散的公司共有2,298間。

In 2007-08, a total of 15,028 defunct companies were struck off under section 291 of the Companies Ordinance, and 22,198 defunct, solvent private companies were deregistered under section 291AA of the Companies Ordinance. A total of 2,298 companies were dissolved by liquidation.

截至二零零八年三月三十一日，共有667,144間本地公司名列公司登記冊。

As at 31 March 2008, there were 667,144 local companies on the public register.

# 8,459

平均每月註冊成立的新公司數目  
new companies incorporated per month on average

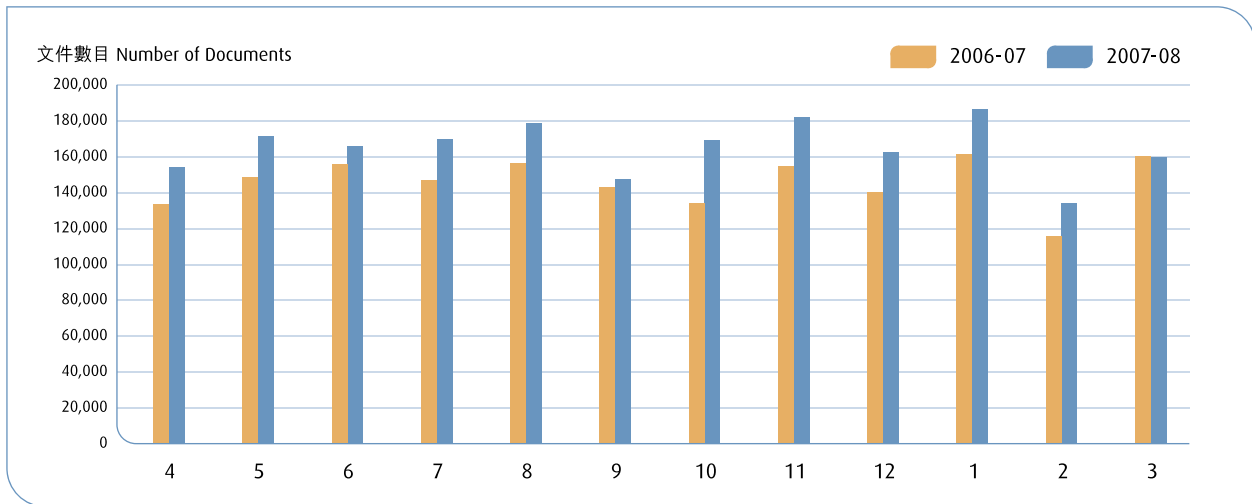
### 文件登記

在二零零七至零八年度，提交本處登記的文件總數為1,981,346份，較二零零六至零七年度增加13.2%，平均每個工作天有8,120份文件提交本處。

### Registration of Documents

In 2007-08, a total of 1,981,346 documents were received for registration, an increase of 13.2 per cent compared to that for 2006-07. This represents an average of 8,120 documents received on each working day.

提交文件登記 Documents Received for Registration



須交付公司註冊處處長登記的文件涵蓋公司運作的各方面的資料，例如組織章程大綱及組織章程細則、公司秘書或董事的委任及資料更改通知書、註冊辦事處地址通知書、股份分配申報表和周年申報表。在二零零七至零八年度，已登記及載入本處資料庫的文件當中，約有34%提供與公司董事及秘書有關的資料。

Documents required to be delivered to the Registrar of Companies for registration cover different aspects of the operation of a company, such as the memorandum and articles of association, notification of appointment and change of company secretary or director, notification of address of registered office, return on allotments and the annual return. In 2007-08, about 34 per cent of the documents registered and captured in the Registry's database provided information regarding company directors and secretaries.

# 8,120

平均每個工作天提交本處的文件數目  
documents received each working day on average

# 客戶服務

## SERVING OUR CUSTOMERS

### 公眾查冊

客戶可以使用「公司註冊處電子查冊服務」(電子查冊服務), 每周七天、全日二十四小時透過互聯網登入本處的網上查冊中心([www.icris.cr.gov.hk](http://www.icris.cr.gov.hk)), 查閱公司資料, 而查冊結果大部分可供客戶下載。經常使用聯線查冊服務的客戶可向本處登記為登記聯線客戶, 查冊費會從帳戶的預付款項扣減, 而查閱文件影像紀錄時可獲折扣優惠, 非經常查冊的客戶可以非登記聯線客戶的身份登入, 並透過網上的電子付款設施支付查冊費。此外, 客戶亦可在本處位於香港金鐘道政府合署的公眾查冊中心查冊。

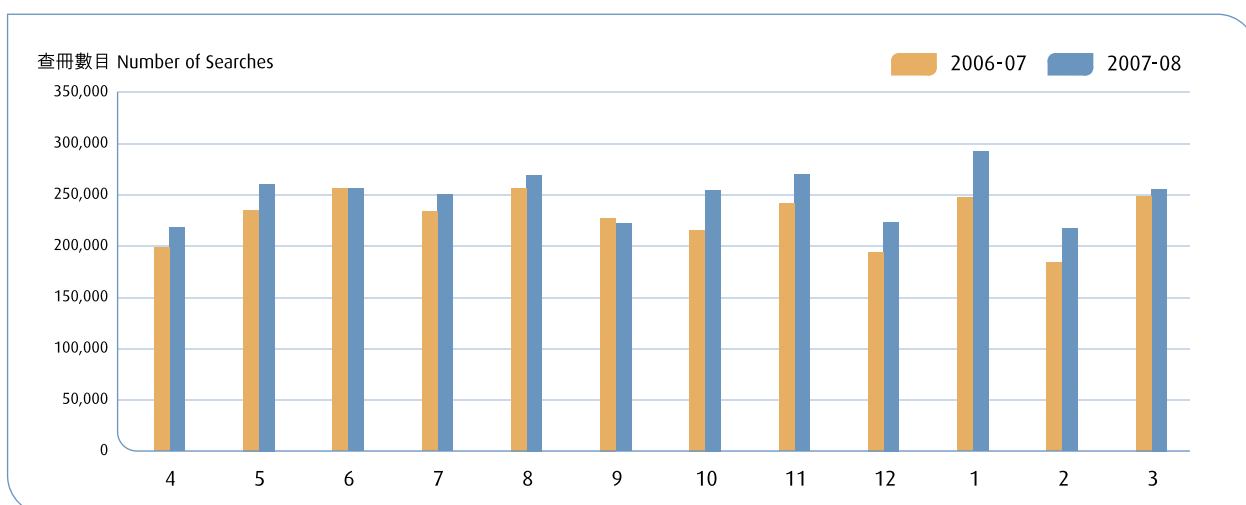
在二零零七至零八年度, 使用電子查冊服務查閱文件影像紀錄的個案總數為2,991,074宗, 較二零零六至零七年度增加9.1%, 平均每個工作天有12,259宗查冊個案。查閱公司資料和董事索引的個案分別為139,389及197,121宗, 較二零零六至零七年度分別增加12.3%及25.3%。

### Public Search

Through the Registry's Electronic Search Services (e-Search Services), customers can visit our Cyber Search Centre on the internet ([www.icris.cr.gov.hk](http://www.icris.cr.gov.hk)) to conduct company searches on a 24 x 7 basis. Most of the search results may be downloaded by customers. Frequent online searchers can register with the Registry as Registered Online Users and search fees can be deducted from the prepayments kept in their accounts. They also enjoy discounts for image record search. Customers who conduct online searches on an ad hoc basis can login as Unregistered Online Users and pay search fees through the electronic payment facilities available on the internet. Customers may also conduct searches at our Public Search Centre at Queensway Government Offices, Hong Kong.

In 2007-08, a total of 2,991,074 searches on document image records were made through the e-Search Services, an increase of 9.1 per cent compared to that for 2006-07. This represents an average of 12,259 searches conducted in each working day. The total number of searches on company particulars and Directors' Index were 139,389 and 197,121 respectively, up 12.3 per cent and 25.3 per cent respectively compared to those for 2006-07.

查閱文件影像紀錄 Document Image Records Searches



# 12,259

平均每個工作天查閱文件影像紀錄的個案數目  
searches on document image records each working day on average

截至二零零八年三月三十一日，登記聯線客戶已超過1,630名，而在網上查閱公司資料的比率已超過98%。

As at 31 March 2008, there were over 1,630 registered online users, and over 98 per cent of company searches were conducted over the internet.

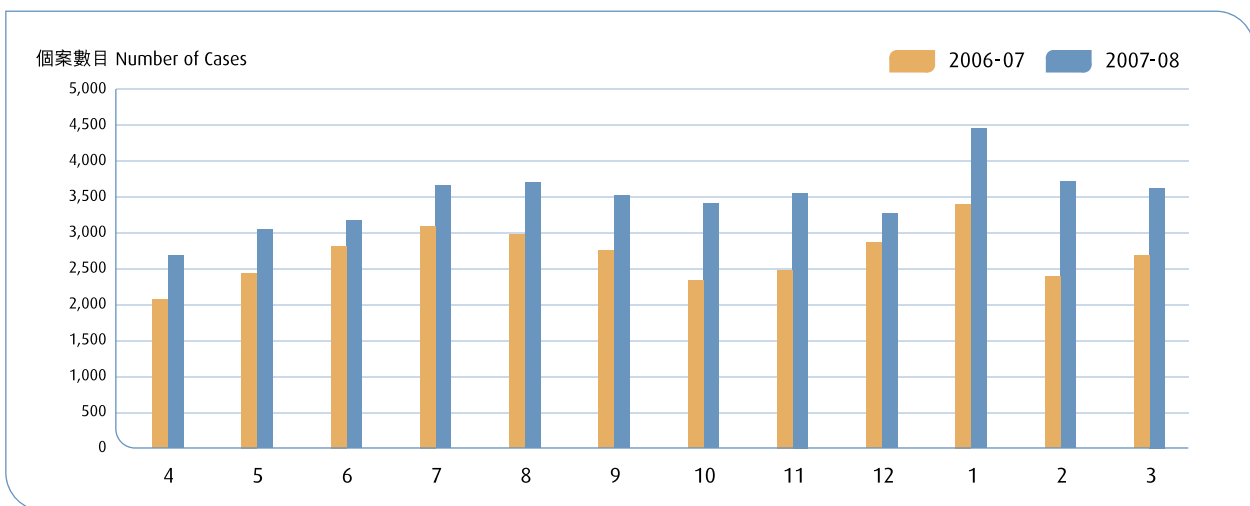
### 押記登記

在二零零七至零八年度，提交本處登記的公司押記總數為41,822宗，較二零零六至零七年度增加29.4%，平均每個工作天有171宗押記提交本處。提交本處登記的押記約有三分之二與房地產有關。

### Registration of Charges

In 2007-08, a total of 41,822 charges created by companies were received for registration, an increase of 29.4 per cent compared to that for 2006-07. This represents an average of 171 charges received on each working day. About two-thirds of the charges received related to landed property.

登記押記 Charges Received for Registration



二零零八年工作量主要統計數字載於附錄A。一九九三至二零零八年主要統計數字載於附錄B。

The key workload statistics for 2008 are set out at Appendix A. The statistical highlights from 1993 to 2008 are set out at Appendix B.

171

平均每個工作天提交本處的押記數目  
charges received each working day on average



# 客戶服務

## SERVING OUR CUSTOMERS

### 客戶需要

本處不斷檢討所提供的服務和設施，務求為社會提供高效率、具成本效益和優質的服務。客戶提出的意見和建議，對本處持續提升服務和未來的發展，十分重要。為此，本處設有完善而有效的溝通渠道，蒐集不同組別客戶的意見，以便檢討運作流程及研究推出新措施。此外，我們亦經常與主要客戶保持聯繫。

「公司註冊處客戶聯絡小組」(聯絡小組)在一九九一年設立，成員包括香港律師會、香港會計師公會、香港特許秘書公會和香港銀行公會的代表，以及一些主要客戶。年內，聯絡小組共開會四次，這些會議很有效用，我們可藉此向客戶簡介本處的政策和工作程序，並就各項服務及新措施交流意見。

### Customers' Needs

The Registry continuously reviews its services and facilities in order to ensure that efficient, cost-effective and quality services are delivered to the community. We value customers' feedback and suggestions which are of great importance to our continuous improvement and future development. We have well-established and effective channels to collect views, ideas and opinions from different customer groups to facilitate process review and consideration of new initiatives. We maintain regular contacts with our major customers.

The Companies Registry Customer Liaison Group (CRCLG), which was established in 1991, comprises representatives from the Law Society of Hong Kong, the Hong Kong Institute of Certified Public Accountants, the Hong Kong Institute of Chartered Secretaries, the Hong Kong Association of Banks and some major customers. The CRCLG, which met four times during the past year, provides a useful and effective forum for briefing customers of the Registry's policies and procedures and for exchanging ideas and views on the Registry's services and new initiatives.

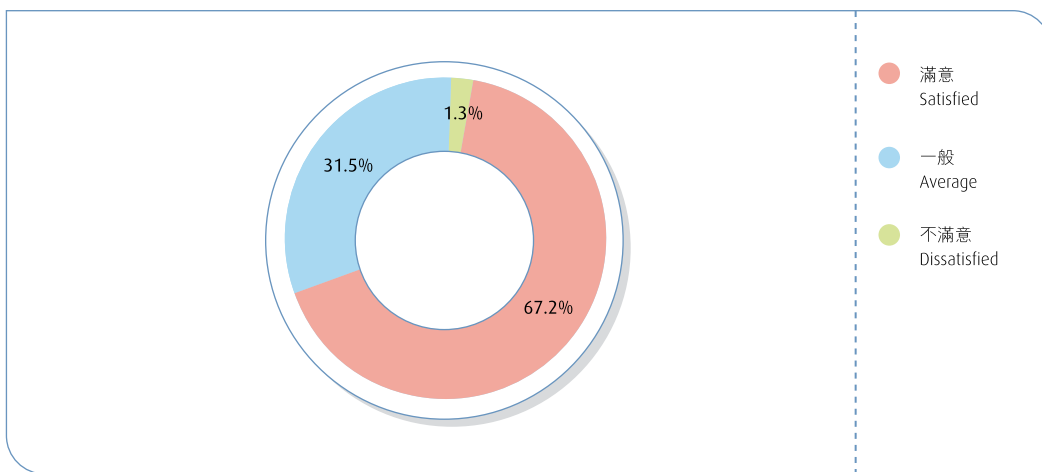


客戶聯絡小組的成員  
Members of the Customer Liaison Group

為了評估客戶的期望，並找出可改善的地方，本處委託獨立顧問每年進行客戶服務調查。二零零七年的調查結果載於下圖。

To gauge customers' expectations and identify areas for further improvement, an independent consultant is commissioned to conduct a customer service survey on an annual basis. The results of the survey conducted in 2007 are shown in the chart below.

2007年公司註冊處客戶服務調查  
客戶的整體滿意程度  
Companies Registry Customer Service Survey 2007  
Level of Overall Customer Satisfaction



收集客戶意見  
Collecting views from a customer

## 客戶服務 SERVING OUR CUSTOMERS

本處作為「綜合電話查詢中心」及「科學為民」服務巡禮的參與伙伴之一，對於兩者分別奪得二零零七年公務員優質服務獎勵計劃「部門合作獎」亞軍及季軍，我們都引以為榮。

As one of the participating partners of the "Integrated Call Centre (ICC)" and the "Science in the Public Service (SIPS)" projects, we are honoured that the ICC and SIPS projects have been awarded the 1st runner-up and 2nd runner-up respectively under the Partnership Award in the Civil Service Outstanding Service Award Scheme 2007.



本處與其他部門合辦的「科學為民」服務巡禮在2007年公務員優質服務獎勵計劃中獲得「部門合作獎」季軍  
Joining other departments in receiving the Partnership Award - 2nd runner-up in the Civil Service Outstanding Service Award Scheme 2007 for the "Science in the Public Service" campaign

## 提升服務水平

在二零零七至零八年度，本處在提升服務水平方面取得下列成績：—

本地公司註冊、非香港公司註冊、本地公司更改名稱及櫃檯收件服務(排隊輪候時間)的服務水平，分別由6個工作天縮短至4個工作天，由18個工作天縮短至16個工作天、由8個工作天縮短至7個工作天，以及由30分鐘縮短至20分鐘。

除了經常檢討及更新本處的資料小冊子和網站的內容之外，本處還推出了三款新的小冊子：

- 公司註冊後的責任
- 註冊成立本地有限公司或更改公司名稱 — 注意事項
- 非香港公司提交周年申報表

為促進本地有股本的私人公司及非香港公司準時提交周年申報表，本處網站提供免費的提交周年申報表電子提示服務及提交周年申報表限期計算器。

《2004年公司(修訂)條例》附表2已經實施，使非香港公司的註冊制度現代化，並加強對非香港公司在資料披露方面的規定，同時亦透過推出新的法團成立表格，精簡法團成立程序。

## Improvements to Services

We achieved the following service improvements during 2007-08: —

The service standards for registering local companies, non-Hong Kong companies, change of names of local companies and queuing time for receipt of documents over counter have been shortened from 6 to 4 working days, 18 to 16 working days, 8 to 7 working days and 30 to 20 minutes respectively.

In addition to regularly reviewing and updating the Registry's information pamphlets and materials on the website, three new pamphlets have been introduced:

- A Company's Obligation after Registration
- Incorporation or Change of Name of a Local Limited Company — Points to Note
- Filing of Annual Return by a Non-Hong Kong Company

To facilitate local private companies having a share capital and non-Hong Kong companies to file their annual returns on time, an Annual Return e-Alert service and an Annual Return Filing Calculator have been provided on the Registry's website free of charge.

Schedule 2 to the Companies (Amendment) Ordinance 2004 has been implemented to modernise the registration regime and enhance the disclosure requirements for non-Hong Kong companies and streamline incorporation procedures through the introduction of new incorporation forms.

# 客戶服務

## SERVING OUR CUSTOMERS

### 服務承諾與生產力

為確保本處能為客戶提供高效率和優質的服務，我們自一九九三年成立營運基金後，便制訂服務承諾，範圍包括以下主要服務：—

根據《公司條例》辦理本地公司及非香港公司的註冊  
登記公司須提交的文件  
提供查閱及索取公司資料的服務和設施

根據《公司條例》撤銷不營運但有償債能力私人公司的註冊

本處的服務水平標準是以達到標準處理時間的百分比計算。我們密切監察服務水平和工作量的變動，並參考客戶的意見和建議，每年檢討服務水平標準。

本處每年公布服務指標及成績，使客戶得知本處服務承諾和服務水平標準的最新資料。在二零零七至零八年度，本處的服務皆超出服務指標。由二零零八年一月二日起，辦理本地公司註冊成立的服務指標由6個工作天縮短至4個工作天。我們已就二零零八至零九年度訂定新的服務指標，本處的服務指標和工作表現詳載於下頁的圖表：—

### Performance Pledges and Productivity

To ensure that the Registry provides an efficient and quality service to customers, we have introduced performance pledges since the establishment of the trading fund in 1993. The pledges cover the following core services: —

Registration of local and non-Hong Kong companies under the Companies Ordinance  
Registration of documents required to be lodged by companies  
Provision of services and facilities for inspection and acquisition of company information  
Deregistration of defunct, solvent private companies under the Companies Ordinance

Service standards are measured in terms of the percentages achieved against target response time. We closely monitor the performance standards and fluctuations in workload. Standards are reviewed annually, taking into account customers' comments and suggestions.

To keep customers updated about our performance pledges and service standards, the Registry publishes its performance targets and results annually. In 2007-08, we have more than achieved our performance targets. With effect from 2 January 2008, the target for incorporation of local companies was enhanced from 6 working days to 4 working days. For 2008-09, new service standards have been set. The Registry's detailed performance targets and achievements are set out in the table on the next page: —

服務指標和工作表現  
Performance Targets and Achievements

| 服務<br>Service  | 1993-94*                      | 2007-08                     | 2007-08<br>工作表現<br>Achievement                                  |   |                                      | 2008-09<br>目標<br>Target                               |  |
|--|-------------------------------|-----------------------------|---|---|--------------------------------------|---|--|
|  | 實際表現<br>Actual<br>Performance | 服務水平<br>Service<br>Standard | (目標)<br>達到<br>服務水平<br>的百分比<br>(Target)<br>% Meeting<br>Standard | (實際表現)<br>達到<br>服務水平<br>的百分比<br>(Actual)<br>% Meeting<br>Standard | 高於目標<br>百分比<br>%<br>Over<br>Achieved | 服務水平 <sup>^</sup><br>Service<br>Standard <sup>^</sup> | 達到<br>服務水平<br>的百分比<br>%<br>Meeting<br>Standard |
| (以工作天計算，另外述明者除外)<br>(expressed in working days unless otherwise specified) |                               |                             |   |   |                                      |   |  |
| 新公司註冊<br>Registration of new companies                                     |                               |                             |   |   |                                      |   |  |
| — 本地公司 local company   | 7                             | 6                           | 98  | 99  | 9                                    | 4   | 90   |
| — 非香港公司 non-Hong Kong company  | 38                            | 4 <sup>#</sup><br>16        | 90  | 99  | 9                                    | 15 <sup>##</sup>                                      | 90   |
| 本地公司更改名稱<br>Change of name of a local company                              | 不適用<br>Not Applicable         | 7                           | 95  | 99  | 4                                    | 4 <sup>##</sup>                                       | 90   |
| 公司文件登記<br>Registration of general documents                                |                               |                             |   |   |                                      |   |  |
| — 本地公司 local company   | 33                            | 8                           | 90  | 99  | 9                                    | 7 <sup>##</sup>                                       | 90   |
| — 非香港公司 non-Hong Kong company  | 47                            | 8                           | 90  | 99  | 9                                    | 7 <sup>##</sup>                                       | 90   |
| 押記登記<br>Registration of charges  | 12                            | 9                           | 90  | 97  | 7                                    | 9   | 90   |
| 公司撤銷註冊<br>Deregistration of companies                                      |                               |                             |   |   |                                      |   |  |
| — 發出批准撤銷註冊函件<br>issue of approval letter                                   | 不適用<br>Not Applicable         | 5                           | 97  | 99  | 2                                    | 5   | 97   |
| 網上聯線查冊<br>Online search on the internet                                    |                               |                             |   |   |                                      |   |  |
| — 提供文件影像紀錄以供下載<br>supply of image records of documents for<br>download     | -                             | 10分鐘 min.                   | 95  | 99  | 4                                    | 10分鐘 min.   | 95   |
| — 提供查冊結果的核證副本**<br>supply of certified copies of search result**           | -                             | 5小時 hr.                     | 90  | 99  | 9                                    | 5小時 hr.   | 90   |
| — 提供證書**<br>supply of certificates**                                       | -                             | 1                           | 95  | 100   | 5                                    | 1   | 95   |
| 在公眾查冊中心查冊<br>Onsite Search at the Public Search Centre                     |                               |                             |   |   |                                      |   |  |
| — 提供查冊結果的印文本<br>supply of hard copies of search results                    | -                             | 40分鐘 min.                   | 90  | 99  | 9                                    | 40分鐘 min.   | 90   |
| — 提供查冊結果的核證副本<br>supply of certified copies of search results              | -                             | 4小時 hr.                     | 90  | 100   | 10                                   | 4 小時 hr.  | 90   |
| — 提供證書<br>supply of certificates   | -                             | 1                           | 95  | 100   | 5                                    | 1   | 95   |
| 遞交文件(僅指排隊等候時間)<br>Submission of documents (queuing time only)              | -                             | 20分鐘 min.                   | 90  | 98  | 8                                    | 20分鐘 min.   | 90   |

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

\*\* 不包括以郵寄或速遞方式送達所需的時間。  
Time for delivery by post or by courier service is excluded.

<sup>^</sup> 不包括遞交文件當天。  
The day of submission is excluded.

<sup>#</sup> 由二零零八年一月二日起的新目標。  
New target standard with effect from  
2 January 2008.

<sup>##</sup> 新訂的更高目標。  
New and improved targets.

# 與客戶及其他司法管轄區的聯繫

## LIAISING WITH OUR CUSTOMERS AND OTHER JURISDICTIONS

### 與客戶溝通

本處設有完善的溝通渠道，蒐集不同組別客戶的意見，以便提升本處的服務質素和擴大服務範圍。我們亦可透過這些溝通渠道，向客戶推廣本處的服務，以及發放與《公司條例》的修訂和規定有關的資料及信息。

### 網站

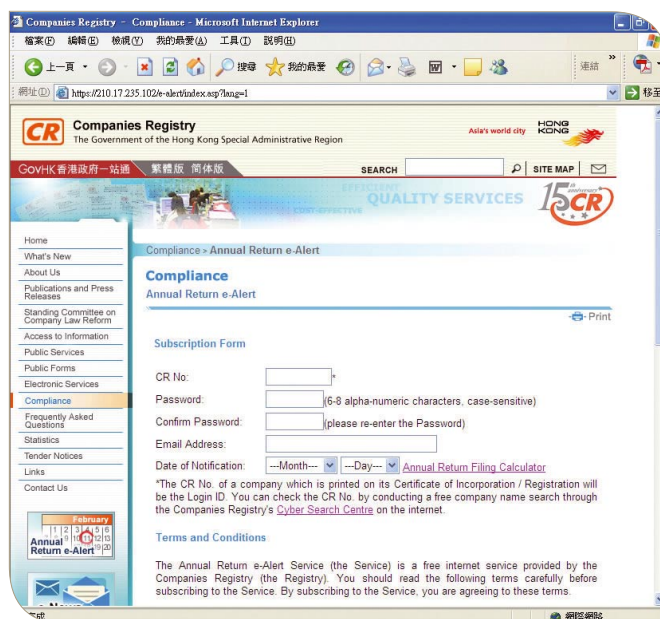
本處的網站([www.cr.gov.hk](http://www.cr.gov.hk))內容詳盡，載有關於本處核心業務、法例修訂、提交文件的規定及拓展計劃的最新資料。網站備有繁體中文、簡體中文及英文版，客戶可從網站下載指明表格和刊物(例如公司註冊處年報、公司法改革常務委員會的報告和諮詢文件、重寫《公司條例》的諮詢文件)，以及本處發出的對外通告。我們經常檢討和更新網站的資料，使客戶得知法例和程序方面的最新規定。在二零零七至零八年度，本處網站增設了「遵從法規」和「職位空缺」兩個新欄目。

### Communication with Customers

With a view to enhancing the quality and scope of our services, the Registry has well-established communication channels to collect the views and opinions of different customer groups. These communication channels also serve to promote our services, disseminate information and messages in relation to legislative amendments and requirements under the Companies Ordinance.

### Website

The Registry's website ([www.cr.gov.hk](http://www.cr.gov.hk)) presents comprehensive and up-to-date information on our core business activities, changes in legislation, filing requirements and our development programme. The website is available in traditional Chinese, simplified Chinese and English versions. Customers may download specified forms, publications such as the Companies Registry Annual Report, Reports and Consultation Papers of the Standing Committee on Company Law Reform, Consultation Papers on the rewrite of the Companies Ordinance and external circulars issued by the Registry. The contents of the website are regularly reviewed and updated so that customers are kept abreast of the latest statutory and procedural requirements. During 2007-08, two new thematic sections, namely "Compliance" and "Job Vacancies", were introduced on the website.



提交周年申報表電子提示服務  
Annual Return e-Alert service

# 106,462

本處網站 ([www.cr.gov.hk](http://www.cr.gov.hk)) 每月瀏覽人次  
visits to our website ([www.cr.gov.hk](http://www.cr.gov.hk)) every month

二零零七至零八年度共有1,277,538人次瀏覽本處網站，平均每月瀏覽人次達106,462。截至二零零八年三月三十一日，訂閱本處電子資訊服務及登記使用提交周年申報表電子提示服務的客戶分別超過2,300及6,800名，他們可以取得本處網站的最新資料和提交周年申報表的電郵通知書。

### 電話諮詢熱線

公司註冊處電話諮詢熱線(852) (2234 9933) 每周七天、全日二十四小時解答有關本處服務的查詢，查詢者亦可利用傳真索取資料小冊子。二零零七至零八年度接獲的電話查詢達56,971宗，平均每月有4,748宗，而以傳真方式索取資料則共有2,422宗。與此同時，綜合電話查詢中心亦接獲56,708宗有關本處服務的電話查詢。

### 刊物

本處製備多款刊物，包括對外通告、指引、資料小冊子及報告，分發給專業團體、主要客戶和訂閱本處電子資訊的客戶，這些刊物亦載於本處網站。此外，本處辦處的查詢櫃檯亦備有刊物的印文本可供索取。

自上一份年報發表以來，本處發出了八份對外通告：—

公司註冊處對外通告第3/2007號 —  
根據《公司條例》(第32章)第XI部註冊  
的公司文件的核證及譯本(補充資料)

公司註冊處對外通告第4/2007號 —  
《2004年公司(修訂)條例》— 實施與  
根據《公司條例》第XI部註冊的非香港  
公司有關的條文

公司註冊處對外通告第5/2007號 —  
修訂公司註冊處的指明表格AR1、  
AR2、AR3、D3及D6

In 2007-08, our website had 1,277,538 visits, representing an average of 106,462 per month. As of 31 March 2008, over 2,300 and 6,800 users have subscribed to the Registry's electronic news subscription service and Annual Return e-Alert service respectively to obtain regular updates of information and email reminders for the filing of annual returns.

### Enquiry Hotline

The Companies Registry Enquiry Hotline (852) (2234 9933) answers enquiries about the Registry's services on a 24 x 7 basis. Callers may also obtain information pamphlets by fax. For 2007-08, the number of calls received was 56,971, averaging 4,748 per month, and requests for fax materials totalled 2,422. In parallel, the enquiry hotline handled by Integrated Call Centre received 56,708 calls regarding the Registry's services.

### Publications

The Registry issues a variety of publications including external circulars, guidelines, information pamphlets and reports. They will be distributed to professional bodies, major customers and subscribers to the electronic news subscription service and posted on our website. Hard copies are also available at the information counters of our office.

The Registry has issued eight external circulars since the last annual report: —

Companies Registry External Circular No. 3/2007 —  
Companies Registered under Part XI of the Companies Ordinance  
(Cap. 32) — Certification and Translation of Documents  
(Supplementary)

Companies Registry External Circular No. 4/2007 —  
Companies (Amendment) Ordinance 2004 — Implementation  
of Provisions Concerning Non-Hong Kong Companies Registered  
under Part XI of the Companies Ordinance

Companies Registry External Circular No. 5/2007 —  
Revision of Companies Registry Specified Forms AR1, AR2, AR3,  
D3 and D6



# 與客戶及其他司法管轄區的聯繫

## LIAISING WITH OUR CUSTOMERS AND OTHER JURISDICTIONS

公司註冊處對外通告第6/2007號 —  
在公司註冊處發出的證書上的警告聲明

公司註冊處對外通告第7/2007號 —  
一併遞交申請成立公司的文件和公司資  
料的通知書

公司註冊處對外通告第1/2008號 —  
推出新的法團成立表格

公司註冊處對外通告第2/2008號 —  
擴大《公司條例》第158C條的董事索  
引範圍

公司註冊處對外通告第3/2008號 —  
修訂公司註冊處的指明表格 — 《有關  
董事責任的非法定指引》的相關提示

Companies Registry External Circular No. 6/2007 —  
Warning Statements in Certificates Issued by the Companies  
Registry

Companies Registry External Circular No. 7/2007 —  
Submission of Notifications of Company Details with  
Incorporation Documents

Companies Registry External Circular No. 1/2008 —  
Implementation of New Incorporation Forms

Companies Registry External Circular No. 2/2008 —  
Expansion of Index of Directors under Section 158C of the  
Companies Ordinance

Companies Registry External Circular No. 3/2008 —  
Revision of Companies Registry Specified Forms — Advisory  
Note in relation to Non-statutory Guidelines on Directors' Duties

本處印製了21款資料小冊子，內容涵蓋不同類別服務，例如公司註冊、更改公司名稱、文件登記、查閱公司資料和撤銷公司註冊。本處經常檢討和更新小冊子的資料，這些小冊子對於幫助客戶了解本處的服務和他們須履行的法定責任，發揮很大作用。

The Registry has published 21 information pamphlets covering different types of services such as company registration, changes of company names, document registration, company information search and deregistration of companies. The pamphlets, which are reviewed and updated regularly, have proved to be very useful in helping customers understand our services as well as their statutory obligations.

## 研討會和展覽

為了向商界介紹本處的服務，我們參加了香港貿易發展局在二零零七年十二月舉辦的「中小企國際市場推廣日」。

## Seminars and Exhibitions

To showcase our services to the business community, the Registry participated in the World Small and Medium-sized Enterprises Expo organised by the Hong Kong Trade Development Council in December 2007.



本處參加「中小企國際市場推廣日」  
Participating in the World Small and  
Medium-sized Enterprises Expo

在二零零七至零八年度，公司註冊處處長參與以下講座：—

二零零七年五月 — 在香港會計師公會舉辦的論壇上主講「政府 / 香港會計師公會聯合作小組的工作」

二零零七年六月 — 在香港董事學會舉辦的午餐演講會上主講「重寫《公司條例》」

二零零七年十月 — 在香港美國商會舉辦的「營商工具箱系列：中小企的經營方式、會計制度和法律實務」講座主講「如何在香港註冊成立公司」

二零零七年十一月 — 在香港董事學會舉辦的午餐演講會上主講「與公司董事有關的一些改革建議」

In 2007-08, the Registrar of Companies gave the following presentations: —

May 2007 — "The work of the Joint Government/Hong Kong Institute of Certified Public Accountants Working Group" at a forum organised by the Hong Kong Institute of Certified Public Accountants

June 2007 — "Rewrite of the Companies Ordinance" at a luncheon seminar organised by the Hong Kong Institute of Directors

October 2007 — "Registering a Company in Hong Kong" in the "Toolbox Series: Business Structuring, Accounting and Legal Solutions for SMEs" organised by the American Chamber of Commerce in Hong Kong

November 2007 — "Some Reform Proposals Relating to Company Directors" at a luncheon seminar organised by the Hong Kong Institute of Directors

公司註冊處處長在  
香港董事學會舉辦的研討會上演講  
The Registrar of Companies giving a  
presentation at a seminar organised by the  
Hong Kong Institute of Directors



## 與客戶及其他司法管轄區的聯繫

### LIAISING WITH OUR CUSTOMERS AND OTHER JURISDICTIONS

二零零七年十一月 — 在香港會計師公會舉辦的中小型會計師執業所論壇上主講「重寫《公司條例》」

二零零八年二月 — 在香港華人會計師公會舉辦的午餐例會上主講「非香港公司提交文件的新規定」

November 2007 — "The Rewrite of the Companies Ordinance" at the Small and Medium-Sized Practitioners Symposium organised by the Hong Kong Institute of Certified Public Accountants

February 2008 — "New Filing Requirements for Non-Hong Kong Companies" at a luncheon seminar organised by the Society of Chinese Accountants and Auditors

本處人員作出的其他演講和簡介包括：—

Other talks or presentation given by the Registry include: —

二零零七年六月 — 公司註冊處律師在為金融機構和指定非金融企業及行業舉辦的「打擊清洗黑錢講座」發表題為「不法使用法人團體」的演講

二零零七年六月 — 向香港會計師公會的會員發表題為「《2004年公司(修訂)條例》附表2對《公司條例》第XI部的修訂」的演講

二零零八年一月 — 向香港警務處商業罪案調查科講解「香港公司法及檢控工作」

June 2007 — A talk by the Registry Solicitor on the "Misuse of Corporate Vehicles" at the "Anti-Money Laundering Seminars for Financial Institutions and Designated Non-Financial Business and Professions"

June 2007 — A talk on "Amendments to Part XI of the Companies Ordinance in Schedule 2 of the Companies (Amendment) Ordinance 2004" to members of the Hong Kong Institute of Certified Public Accountants

January 2008 — A presentation to the Commercial Crime Bureau of the Hong Kong Police Force on "Hong Kong Company Law and Prosecution"

#### 客戶的建議和意見

本處十分重視客戶的意見和建議。年內，我們從不同途徑接獲共55份建議和意見書。這些途徑包括建議/意見表格、客戶服務調查、電子查冊服務組及客戶聯絡小組。

#### Customer Suggestions and Comments

The Registry values customers' feedback and suggestions. During the year, we received 55 suggestions and comments from customers through various channels. These included Forms for Suggestions/Comments, Customer Service Survey, e-search Helpdesk and the Customer Liaison Group.

本處的客戶服務隊造訪主要客戶，藉以向他們推廣本處的服務和拓展計劃，並就運作及發展事宜與客戶交換意見。

The Registry's Customer Service Team pays courtesy visits to our major customers to promote our services and development plans, and exchange views on operational and development issues with our customers.

本處會研究客戶提出的所有建議和意見，並在適當時落實推行。

All customer suggestions and comments are reviewed and, where appropriate, implemented.

#### 與社區的聯繫

本處接待來自其他政府部門、本地專業團體和教育機構的訪客，促進他們了解本處的服務和香港的公司註冊制度。

#### Contact with the Community

The Registry received visitors from other government departments, local professional bodies and educational institutions. These visits provide very good opportunities for visitors to understand our services and the company registration system in Hong Kong.

## 與其他司法管轄區的聯繫

本處與內地及其他司法管轄區的公司註冊機關保持並加強聯繫，就其他司法管轄區提供的公司註冊服務及企業管治的發展，交流意見和經驗，此舉有助本處制訂新的措施和策略，以提升服務水平。

本處在二零零七至零八年度共接待了12個來自內地、澳門和馬來西亞規管機構和專業團體的訪問團，包括澳門法務局、福建省工商行政管理局、天津市政府法制辦公室，以及馬來西亞公司註冊處、首相署和國家生產力局的政府官員。

二零零七年十一月，公司註冊處處長率領一個由財經事務及庫務局和本處高層人員組成的代表團，訪問中央人民政府商務部、國家工商行政管理總局和北京市工商行政管理局。此外，本處其中一位副首席律師亦出席了在北京舉行的第十一屆北京香港經濟合作研討洽談會其中一個有關企業重組、併購及清盤的專題研討會。

## Liaison with Other Jurisdictions

The Registry maintains and develops contacts with counterparts in the Mainland and other jurisdictions. These contacts enable us to exchange ideas and share experience with other registries regarding the provision of company registration services and the development of corporate governance in other jurisdictions, which in turn help us formulate new initiatives and strategies in enhancing the quality of our services.

In 2007-08, the Registry received 12 groups of visitors from regulatory authorities and professional bodies from the Mainland, Macau and Malaysia. They included government officials from the Legal Affairs Bureau of Macau, Fujian Provincial Administrative Bureau of Industry and Commerce, Legal Affairs Office of the Tianjin Municipal Government, the Companies Commission of Malaysia, and the Prime Minister Department and National Productivity Corporation of Malaysia.

In November 2007, the Registrar of Companies, leading a delegation comprising senior officials from the Financial Services and the Treasury Bureau and the Registry, visited the Ministry of Commerce of the Central People's Government, the State Administration for Industry and Commerce and the Beijing Administration for Industry and Commerce. One of our Deputy Principal Solicitors also attended the 11th Beijing - Hong Kong Economic Cooperation Symposium in Beijing on the subjects of corporate restructuring, merger and acquisition, and liquidation of companies.



到北京訪問國家工商行政管理總局  
Visiting the State Administration for  
Industry and Commerce, Beijing

## 與客戶及其他司法管轄區的聯繫 LIAISING WITH OUR CUSTOMERS AND OTHER JURISDICTIONS

為了與外地的公司註冊機關加強聯繫，公司註冊處處長率領一個由高層人員組成的代表團，出席二零零八年三月三十一日至四月四日在加拿大溫哥華舉行的第五屆公司註冊論壇，參加者包括來自30個司法管轄區及世界銀行的80名代表。是次論壇提供了一個難得的機會，讓本處與其他公司註冊機關，特別是與法律、註冊或規管制度相若的地區建立或加強聯繫。在論壇的周年大會上，香港獲選為論壇執行委員會委員，由二零零八至零九年度起，任期兩年。香港並獲委任為論壇的司庫。

To foster links with overseas registries, the Registrar of Companies also led a delegation of senior officials to attend the fifth Corporate Registers Forum in Vancouver, Canada, from 31 March to 4 April 2008. The Forum was attended by 80 delegates representing 30 jurisdictions and the World Bank. The Forum provided an excellent opportunity for establishing and fostering links with other registries, especially those with comparable legal, registration or regulatory systems. At the Forum's annual general meeting, Hong Kong was elected as a member of the Executive Council of the Forum for a term of two years from 2008-09. Hong Kong was also appointed as the Treasurer for the Forum.



出席溫哥華「第五屆公司註冊論壇」的代表  
Delegates to the 5th Corporate Registers Forum in Vancouver



杜拜科技及傳媒自由區管理局  
代表團訪問本處  
A delegation from the Dubai  
Technology and Media Free Zone  
Authority visiting the Registry

一如過往，本處為來自國家工商行政管理總局，以及上海市、江蘇省和浙江省工商行政管理局的內地政府官員安排實習計劃。此外，在二零零七年十二月初，杜拜科技及傳媒自由區管理局的兩名總監亦到本處實習交流。這些實習計劃讓參加者加深認識香港的公司註冊制度及本處的運作情況，而本處人員亦可藉機會了解內地及其他司法管轄區企業註冊制度的最新發展。在討論期間，大家就不同司法管轄區的相關法例改革交流經驗。

As in the past, attachment programmes for Mainland government officials from the State Administration for Industry and Commerce and the provincial offices of Shanghai, Jiangsu and Zhejiang were organised. An attachment programme was also arranged for two directors of the Dubai Technology and Media Free Zone Authority in early December 2007. These programmes enhanced the delegates' understanding of the company registration system in Hong Kong and the Registry's operations. They also provided a good opportunity for colleagues of the Registry to keep abreast of developments in corporate registration systems in the Mainland and other jurisdictions. During the discussion sessions, experiences relating to relevant legislative reforms in the different jurisdictions were shared.

## 鞏固法律與運作架構

# STRENGTHENING THE LEGAL AND OPERATIONAL FRAMEWORK

### 遵從法規與執法

本處作為企業規管機構的目標，是在促進公司遵從法規及有效執法的基礎上，確保香港穩佔首要金融中心的地位。

為達到這個目標，本處以傳票方式，循簡易程序檢控未有履行《公司條例》所訂責任的失責公司，有關責任包括提交周年申報表和帳目、申報註冊辦事處地址的更改及董事和秘書資料的更改。

此外，本處在重寫《公司條例》的工作中，考慮採取其他措施，鼓勵公司履行申報責任，有關建議將載於在二零零九年年中以後發表的新條例草案擬稿內，以徵詢公眾意見。同時，本處亦透過宣傳及其他行政措施，提高公司遵從法規的意識。在二零零七至零八年度，本處推出免費的提交周年申報表電子提示服務，客戶可以收到提交周年申報表的電郵通知書。

下表列出與遵從法規及執法工作有關的主要統計數字：—

### Compliance and Enforcement

Our goal as a corporate regulator is to ensure that Hong Kong's position as a leading financial centre is properly underpinned by a culture of regulatory compliance and effective enforcement.

To this end, the Registry issues summonses for summary prosecution against companies in default of their obligations under the Companies Ordinance, including the filing of annual returns and accounts, reporting changes of registered office addresses and changes in particulars of directors and secretaries.

As part of the Companies Ordinance Rewrite Exercise, the Registry is also considering the introduction of other measures to encourage compliance with the reporting obligations. Details of these proposals will be included in a draft bill which is planned to be issued for public consultation after mid-2009. The Registry also promotes corporate compliance by raising levels of awareness through various educational and administrative measures. During 2007-08, a free Annual Return e-Alert subscription service was launched through which our customers may receive automatic email reminders for the filing of annual returns.

The table below provides some key statistics on compliance and enforcement: —

|  | 2005-06      | 2006-07      | 2007-08      |
|--|--------------|--------------|--------------|
| 準時提交周年申報表的公司所佔百分比<br>Percentage of companies filing annual returns on time | 84.6%        | 83.3%        | 83.5%        |
| 發出的傳票數目<br>Numbers of summonses issued                                     | 4,207        | 6,089        | 6,135        |
| 被定罪的個案總數<br>Total number of convictions                                    | 1,739        | 2,338        | 2,154        |
| 罰款總額<br>Total fines awarded  | \$10,340,365 | \$13,497,429 | \$14,218,990 |

在二零零七至零八年度，市民及其他政府部門就涉嫌違反《公司條例》而向本處提出的投訴有425宗，較上年度減少18.3%，二零零六至零七、二零零五至零六年度的投訴分別有520及391宗。投訴大多涉及公司名稱、申請撤銷註冊的不營運私人公司提供虛假或誤導性資料、公司未有申報註冊辦事處地址、未有提交周年申報表及其他法定申報表，以及未有在指明表格或申報表提供準確的資料。

### 公司法改革常務委員會

公司法改革常務委員會(常委會)是在一九八四年成立的非法定委員會，成員由財政司司長委任。常委會現任主席為資深大律師余若海先生，成員包括相關政府部門、規管機構、學術界、會計師、商人、公司秘書和律師的代表。公司註冊處為常委會提供秘書處服務，而常委會的主要職能是定期檢討《公司條例》，以確保香港的公司法配合規管機構和商界不斷轉變的需要。在二零零七至零八年度，常委會共召開八次會議，審議多項修訂《公司條例》的建議。此外，常委會成員亦以傳閱文件的方式，審議八份載有多項公司法改革建議的文件。

常委會將在二零零八年下半年出版第24號年報，闡述二零零七至零八年度的工作。

In 2007-08, the Registry received 425 complaints from members of the public and other government departments regarding alleged breaches of the Companies Ordinance. This represents a decrease of 18.3 per cent from the previous year. 520 and 391 complaints were received in the years 2006-07 and 2005-06 respectively. The majority of the complaints related to issues concerning company names, false or misleading information relating to applications for deregistration of defunct private companies, failure to report registered office addresses, failure to file annual returns and other statutory returns and failure to provide accurate information in specified forms or returns.

### Standing Committee on Company Law Reform

The Standing Committee on Company Law Reform (SCCLR) is a non-statutory committee established in 1984. Appointments to the SCCLR are made by the Financial Secretary and it is currently chaired by Mr Benjamin YU, Senior Counsel. Its membership comprises representatives of relevant government departments, regulators, academics, accountants, businessmen, company secretaries and lawyers. The Registry provides secretarial support to the SCCLR, whose principal function is to review the Companies Ordinance on a regular basis to ensure that Hong Kong's company law meets with the changing needs of both the regulators and the business community. During 2007-08, the SCCLR had eight meetings and considered a wide range of proposals to amend the Companies Ordinance. In addition to meetings, eight papers on various company law reform proposals were circulated to SCCLR members for consideration.

The SCCLR will publish its 24th Annual Report on its work in 2007-08 in the latter half of 2008.



# 鞏固法律與運作架構

## STRENGTHENING THE LEGAL AND OPERATIONAL FRAMEWORK

### 制定法例

#### 《財務匯報局條例》

#### 《公司(修訂帳目及報告)規例》

《財務匯報局條例》(第588章)第62、63及66條在《公司條例》(第32章)加入新訂的第141E及336A條，以便引入修訂帳目及報告的新法定機制。該條例於二零零七年四月二十日開始實施。此外，《公司(修訂帳目及報告)規例》亦於二零零七年四月二十日生效，該規例就新訂的第141E及336A條的適用範圍作出規定。

#### 《2003年公司(修訂)條例》

《2003年公司(修訂)條例》第67條於二零零八年七月十一日生效，該條文把公司註冊處處長備存的董事索引的範圍擴大，以包括私人公司備任董事的資料。《2003年公司(修訂)條例》的所有其他條文已於二零零四年二月十三日生效。

#### 《2004年公司(修訂)條例》

《2004年公司(修訂)條例》附表2的修訂旨在把非香港公司的註冊制度現代化，有關修訂於二零零七年十二月十四日開始實施。《2004年公司(修訂)條例》餘下有關推出新的法團成立表格供本地公司使用的條文，已於二零零八年七月十一日生效。

#### 《2007年公司條例 (修訂附表8)令》

《2007年公司條例(修訂附表8)令》的修訂旨在調整非香港公司須繳付的存檔費，以及引入向這些公司發出註冊證明書的新費用。該項命令於二零零七年十二月十四日與《2004年公司(修訂)條例》附表2的相應條文一併生效。

### Legislation

#### Financial Reporting Council Ordinance

#### Companies (Revision of Accounts and Reports) Regulation

Sections 62, 63 and 66 of the Financial Reporting Council Ordinance (Chapter 588), which introduced a new statutory regime for revision of accounts and reports by adding new sections 141E and 336A to the Companies Ordinance (Chapter 32), commenced on 20 April 2007. The Companies (Revision of Accounts and Reports) Regulation, which provides for the application of new sections 141E and 336A, also became effective on 20 April 2007.

#### Companies (Amendment) Ordinance 2003

Section 67 of the Companies (Amendment) Ordinance 2003, which expands the scope of the index of directors kept by the Registrar to include details of reserve directors of private companies, took effect on 11 July 2008. All other provisions contained in the Companies (Amendment) Ordinance 2003 had already commenced operation on 13 February 2004.

#### Companies (Amendment) Ordinance 2004

Schedule 2 to the Companies (Amendment) Ordinance 2004, which aims to modernise the registration regime for non-Hong Kong companies, came into operation on 14 December 2007. The remaining provisions in the Companies (Amendment) Ordinance 2004 relating to the introduction of new incorporation forms for local companies took effect on 11 July 2008.

#### Companies Ordinance (Amendment of Eighth Schedule) Order 2007

The Companies Ordinance (Amendment of Eighth Schedule) Order 2007, which contains amendments to restructure the filing fees for non-Hong Kong companies and introduce a new fee for the issue of certificates of registration in respect of such companies became effective on 14 December 2007, together with the corresponding provisions contained in Schedule 2 to the Companies (Amendment) Ordinance 2004.

### 《2008年公司條例 (修訂附表8)令》

《2008年公司條例(修訂附表8)令》訂明查閱根據《2004年公司(修訂)條例》附表2第14A條新推出的法團成立表格的新費用，該項命令於二零零八年七月十一日與《2004年公司(修訂)條例》的相應條文一併生效。

### 重寫《公司條例》

隨著由財經事務及庫務局和公司註冊處人員組成的公司條例草案專責小組成立，重寫《公司條例》的工作(重寫條例工作)已於二零零六年年中展開。法律諮詢及草擬工作主要由律政司的律師提供協助，而有關股本及債權證、利潤及資產的分發和押記的條文，則由一名外聘的法律顧問提供意見。

重寫條例工作規模龐大，因此分兩個階段進行。第一階段處理那些影響超過69萬間現存公司運作的《公司條例》核心條文。《公司條例草案》暫定分為22個部分，《公司條例》中有關招股章程的部分會由證券及期貨事務監察委員會在另行檢討時處理。第二階段處理《公司條例》中關於清盤及無力償債的條文，這些條文主要由破產管理署管理。

重寫條例工作採用三層諮詢架構。為監督整項重寫工作，當局已成立一個由財經事務及庫務局常任秘書長(財經事務)出任主席的督導委員會，而公司法改革常務委員會(常委會)則負責就重寫期間產生的所有主要建議和推薦方案，向督導委員會提供意見。常委會獲得四個由相關專業組織和利益相關團體的代表組成的專責諮詢小組提供協助，四個諮詢小組的職權範圍如下：—

### Companies Ordinance (Amendment of Eighth Schedule) Order 2008

The Companies Ordinance (Amendment of Eighth Schedule) Order 2008, which introduces new search fees for the new incorporation forms provided under section 14A of Schedule 2 to the Companies (Amendment) Ordinance 2004, took effect on 11 July 2008 together with the corresponding provisions in the Companies (Amendment) Ordinance 2004.

### Rewrite of the Companies Ordinance

The Companies Ordinance Rewrite Exercise (the Rewrite) commenced in mid-2006, and a Companies Bill Team, comprising staff of the Financial Services and the Treasury Bureau and the Registry, was established. While legal advisory and law drafting support is principally provided by counsels of the Department of Justice, an external legal consultant has been commissioned to advise on the provisions regarding share capital and debentures, distribution of profits and assets and charges.

In view of the extensive nature of the Rewrite, the entire exercise has been divided into two phases. Phase I covers the core company law provisions which affect the daily operation of over 690,000 live companies. The Companies Bill will tentatively comprise 22 parts. Those parts of the Companies Ordinance regarding prospectuses will be dealt with in a separate review by the Securities and Futures Commission. Phase II of the exercise will cover the winding-up and other insolvency-related provisions in the Companies Ordinance which are mainly administered by the Official Receiver's Office.

A three-tier consultative structure has been adopted for the Rewrite. To oversee the entire process, a Steering Committee, chaired by the Permanent Secretary for Financial Services and the Treasury (Financial Services), has been formed within the administration. The Steering Committee is advised by the Standing Committee on Company Law Reform (SCCLR) on all major proposals and recommendations arising from the Rewrite. The SCCLR, in turn, is supported by four dedicated Advisory Groups, the members of which comprise representatives from relevant professional bodies and stakeholders. The remit of the four Advisory Groups is as follows: —

## 鞏固法律與運作架構

# STRENGTHENING THE LEGAL AND OPERATIONAL FRAMEWORK

諮詢小組(1) — 關於股本及債權證、利潤及資產的分發、押記的登記及公司重組的條文

諮詢小組(2) — 關於公司的組成、註冊、重新註冊、剔除名稱和撤銷註冊，以及公司會議和行政的條文

諮詢小組(3) — 關於董事和高級人員的條文

諮詢小組(4) — 關於審查、調查、罪行及懲罰的條文

Advisory Group 1 — share capital and debentures, distribution of profits and assets, registration of charges and company restructuring provisions

Advisory Group 2 — company formation, registration, re-registration, striking-off, de-registration, meetings and administration provisions

Advisory Group 3 — provisions relating to directors and officers

Advisory Group 4 — inspection, investigation and offences and punishment provisions

第一階段重寫條例工作在二零零六年年中展開之後，公司條例草案專責小組的工作穩步取得進展。在徵詢諮詢小組的意見期間審議的建議關乎《公司條例》大部分條文，佔新的《公司條例草案》核心條文接近四分之三，有關的諮詢工作已大致完成。

除了諮詢常委會和諮詢小組外，當局亦進行專題公眾諮詢，就《公司條例》的複雜課題蒐集公眾的意見和建議。常委會和諮詢小組就相關課題推薦的方案已納入公眾諮詢範圍。

有關會計及審計條文的第一輪公眾諮詢在二零零七年第二季結束，諮詢總結已於二零零八年三月發表，並載於本處網站，供公眾查閱。

第二輪諮詢在二零零八年四月進行，涵蓋的專題包括公司名稱、董事職責、法團出任董事及押記的登記；在二零零八年六月底展開的第三輪公眾諮詢涵蓋的專題包括股本、資本保存及法定合併程序。

Since the commencement of Phase I of the Rewrite in mid-2006, the work of the Companies Bill Team has been progressing steadily. Consultation with the Advisory Groups, which have considered the proposals concerning a substantial part of the provisions of the Companies Ordinance accounting for nearly three-quarters of the core provisions of the new Companies Bill, is near completion.

Apart from consultation with the SCCLR and the Advisory Groups, topical public consultations are conducted to gauge public views and comments on complex issues of the Companies Ordinance. The recommendations of the SCCLR and the Advisory Groups on relevant issues are incorporated for public consultation.

The first round of public consultation regarding the accounting and auditing provisions of the Companies Ordinance was completed in the second quarter of 2007. The relevant consultation conclusions were issued in March 2008. They are available on the Registry's website for public access.

The second consultation, covering issues in relation to company names, directors' duties, corporate directorship and registration of charges, was launched in April 2008 whereas the third round of public consultation, covering topics relating to share capital, capital maintenance and a statutory amalgamation procedure, was launched in late June 2008.

公司條例草案專責小組因應常委會和諮詢小組提出的寶貴意見，並考慮到專題公眾諮詢期間蒐集的意見，已著手擬備條例草案擬稿，以便在二零零九年年中以後再進行公眾諮詢。當局會考慮對條例草案擬稿的意見並適當地納入新的《公司條例草案》內，預計可在二零一零年第三季向立法會提交新的《公司條例草案》。

### 檢討《公司條例》的會計及審計條文

由政府 and 香港會計師公會組成的聯合作小組(聯合作小組)在二零零二年三月成立，負責徹底檢討《公司條例》的會計及審計條文。經過接近六年的努力，檢討工作已大致完成。聯合作小組就會計紀錄及帳目、董事報告書、董事酬金報告書、核數師的權利及責任等課題提出的建議，已提交常委會審議及確認。二零零七年三月二十九日，當局根據聯合作小組的建議，就改革《公司條例》會計及審計條文的立法建議發表諮詢文件，徵詢公眾意見。諮詢期於二零零七年六月二十九日結束，諮詢結果於二零零八年三月二十六日公布。結果顯示大部分建議都獲得大多數回應者的支持，然而也有頗多回應者就某些建議提出反對或保留意見，當局於是撤回或修改有關建議，包括把查閱公司會計紀錄的權利擴大至經理及公司秘書，以及規定董事須在董事報告書內聲明已向核數師披露所有相關核數資料。當局現正根據公眾諮詢結果為會計及審計條文定稿，然後納入二零零九年年中以後發表的條例草案擬稿以諮詢公眾。

With the valuable advice of the SCCLR and the Advisory Groups and taking into account the feedback received during the topical public consultations, the Companies Bill Team has embarked on the preparation of a draft bill for further public consultation after mid-2009. Comments on the draft bill will be considered and incorporated, where appropriate, in new Companies Bill. It is expected that the new Companies Bill will be introduced into the Legislative Council in the third quarter of 2010.

### Review of the Accounting and Auditing Provisions of the Companies Ordinance

The Joint Working Group (JWG) between the Government and the Hong Kong Institute of Certified Public Accountants was established in March 2002 to undertake a comprehensive review of the accounting and auditing provisions of the Companies Ordinance. After nearly six years' work, the review was substantially completed. JWG's recommendations on various issues relating to accounting records and accounts, directors' report, directors' remuneration report, auditors' rights and responsibilities, etc. were submitted to the SCCLR for consideration and endorsement. On the basis of the recommendations of the JWG, a consultation paper was published on 29 March 2007 to consult the public on legislative proposals to reform the accounting and auditing provisions in the Companies Ordinance. The consultation period ended on 29 June 2007 and the consultation outcome was released on 26 March 2008. The outcome revealed that the majority of the respondents supported most of the proposals. Nevertheless, a substantial number of respondents objected to or had reservations about a few proposals. Consequently, the Administration withdrew or modified those proposals, which include a proposed extension of the right to inspect a company's accounting records to managers and company secretaries, and a proposed requirement for directors to declare in their reports that all relevant audit information has been disclosed to the auditors. The proposals on the accounting and auditing provisions are being finalised in the light of the outcome of the public consultation. The finalised provisions will find their way into a draft bill for public consultation after mid-2009.

# 鞏固法律與運作架構

## STRENGTHENING THE LEGAL AND OPERATIONAL FRAMEWORK

### 拓展計劃

過去數年，本處致力進行一項持續發展計劃，以擴展本處所提供公共服務的性質和範圍，其中一項主要措施是分階段實施「公司註冊處綜合資訊系統」（綜合系統），以取代舊有電腦系統，改革本處的核心業務，並協助本處邁向無紙運作模式。

#### 公司註冊處綜合資訊系統

綜合系統第一階段在二零零五年二月二十八日投入運作後，改革了本處的核心業務。現時，本處把收到的所有紙張文件轉換成數碼影像，綜合系統會按照預先訂定的規則，把文件影像傳送給適當的組別處理，以便本處人員輸入資料，進行系統核證，或以聯線方式審閱資料。文件一經登記，公眾差不多可以即時查閱其影像紀錄。在綜合系統第一階段的運作模式下，新的操作程序可大大縮短處理和登記文件所需的時間、更快捷地更新和披露公司資料、加強資料的保安和完整性，以及提高生產力和降低運作成本。客戶現時可在網上查閱本處資料庫備存的最新公司資料，以及一億多文件的數碼影像。本處的電子查冊服務深受商界歡迎，客戶給予很高的評價。此外，本處亦設有服務組，每周七天、全日二十四小時提供服務。目前，在網上查閱公司資料的比率超過98%。

本處已完成對系統進行主要提升工程，以配合《2003年公司(修訂)條例》和《2004年公司(修訂)條例》就備任董事索引，非香港公司註冊及法團成立表格實施的新規定。此外，本處已外聘顧問進行可行性研究，審議和界定綜合系統第二階段的範圍、特點和功能，該項研究已於二零零七年九月完成。顧問建議本處著手進行第二階段計劃，包括以電子方式註冊成立公司和提交文件存檔。本處預計綜合系統第二

### Development Programme

Over the past years, the Registry has embarked on a continuous development programme to expand the nature and scope of services to the public. One of the major initiatives was the phased implementation of the Integrated Companies Registry Information System (ICRIS) which replaced the previous computer systems, transformed our core business activities and facilitated the Registry to head towards a paperless operation.

#### Integrated Companies Registry Information System

The implementation of Phase I of ICRIS on 28 February 2005 has transformed the Registry's core business activities. All paper documents submitted to the Registry are now converted into digitised images after receipt. Document images are routed to the processing sections in accordance with the pre-defined rules to facilitate data entry, system verification and online scrutiny by staff. Image records of documents are almost instantly available for public search after registration. The new operational procedures under Phase I of ICRIS have led to a significant reduction in the time taken to process and register documents, more timely updating and disclosure of company information, enhanced data security and integrity and improved productivity at reduced operating costs. Customers can now conduct company searches over the internet on current data and over 100 million digitised images of company documents kept in the Registry's database. Our electronic search services have received overwhelming support from the business community and very positive feedback from customers. A helpdesk service is also available on a 24-hour basis every day. At present, over 98 per cent of company searches are conducted online.

The Registry has completed some major enhancements to the system to cater for the new requirements relating to the index of reserve directors, non-Hong Kong companies and incorporation forms which were introduced in the Companies (Amendment) Ordinance 2003 and Companies (Amendment) Ordinance 2004. In addition, the Registry engaged an external consultant to undertake a feasibility study to review and define the scope, features and functionalities of Phase II of ICRIS. The study was completed in September 2007. The consultant recommended that the Registry should proceed with Phase II, which would include

階段可於二零一零至一一年度分期推行。

the implementation of electronic incorporation of companies and filing of documents. We envisage that Phase II of ICRIS will be implemented by stages in 2010-11.

隨著綜合系統第一階段的實施，本處的工作量亦因為經濟增長而迅速增加，尤以公司註冊成立和公眾查冊為然。為確保綜合系統能夠有效地支援本處的運作，並提供高效率的公共服務，本處在二零零八年進行了一項主要的系統提升工程，以提高系統的儲存量及處理資料的能力。

Concomitant with the implementation of Phase I of ICRIS, there has been a rapid increase in the workload of the Registry (particularly in company incorporations and public search owing to growth of the economy). To ensure that the system can effectively support the Registry's operations and provide an efficient public service, we have carried out a major system upgrade in 2008 to increase the storage and processing capacity of the system.

# 建立更優秀的團隊組織

## BUILDING A BETTER ORGANISATION

### 職能與組織

#### 職能

公司註冊處在一九九三年五月一日成為政府部門，其後在同年八月一日成為營運基金部門。本處是根據《營運基金條例》(第430章)率先以營運基金形式運作的部門之一，在二零零七年八月一日踏入第十五周年。本處負責實施及執行的條例如下：—

《公司條例》(第32章)

《有限責任合夥條例》(第37章)

《受託人條例》(第29章)

(有關信託公司的部分)

《註冊受託人法團條例》(第306章)

《放債人條例》(第163章)

其他法團註冊條例

本處根據上述法例執行以下主要職能：—

#### 註冊及登記

提供各項服務和設施，讓公司、有限責任合夥和信託公司的發起人，以及受託人為其公司或法團辦理註冊成立手續、辦理非香港公司的註冊、撤銷不營運但有償債能力的私人公司的註冊，以及登記公司或法團按照各有關條例規定所提交的文件。

#### 公眾查冊

提供各項服務和設施，讓公眾人士查閱本處各類法定登記冊所保存的公司資料。

#### 執行條例

確保公司或其他法團及其高級人員遵從有關條例的規定，並履行責任。

#### 政策及立法問題

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

### Functions and Organisation

#### Functions

The Companies Registry was established as a government department on 1 May 1993 and, later, a trading fund department on 1 August 1993. On 1 August 2007, the Registry entered its fifteenth year of operation as one of the first trading fund departments under the Trading Funds Ordinance (Chapter 430). The following ordinances are administered and enforced by the Registry: —

Companies Ordinance (Chapter 32)

Limited Partnerships Ordinance (Chapter 37)

Trustee Ordinance (Chapter 29) (with respect to trust companies)

Registered Trustees Incorporation Ordinance (Chapter 306)

Money Lenders Ordinance (Chapter 163)

Miscellaneous incorporation ordinances

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

#### Incorporation and Registration

To provide services and facilities to allow promoters of companies, limited partnerships, trust companies and trustees to incorporate their enterprises, to register non-Hong Kong companies, to deregister defunct, solvent private companies and to register all documentation required to be filed by the various ordinances governing those enterprises.

#### Public Search

To provide the public with services and facilities to search for the information held by the Registry on the various statutory registers.

#### Enforcement

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

#### Policy and Legislation

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

### 組織

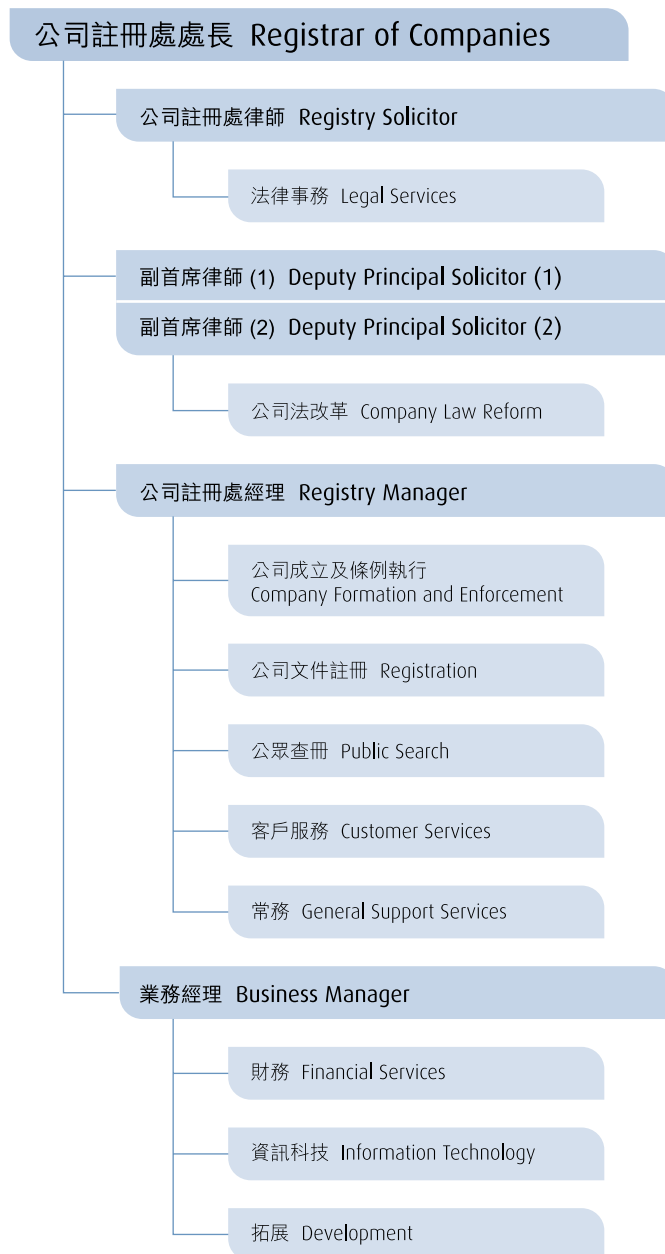
截至二零零八年三月三十一日，本處共有349名員工，其中282名為公務員，其餘67名為合約員工。在二零零七年三月三十一日，本處聘用的員工共有333名。增聘人手主要是為了應付增加的工作量。

截至二零零八年三月三十一日，本處的組織架構如下：—

### Organisation

As at 31 March 2008, the Registry had a total of 349 staff, of whom 282 were civil servants and 67 were contract staff, as compared with the manpower strength of 333 as at 31 March 2007. The increase was mainly attributable to additional staff employed to meet the increased workload.

The Registry's organisation on 31 March 2008 was as follows: —





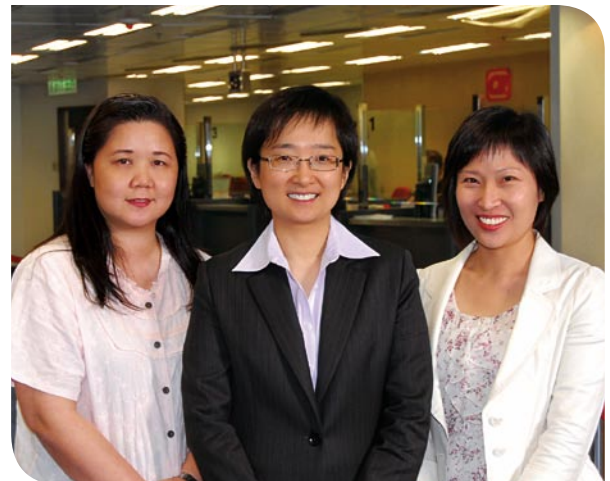
# 建立更優秀的團隊組織 BUILDING A BETTER ORGANISATION



總部的管理人員  
Managers of the  
Headquarters Team



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



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



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

## 人力資源

### 員工培訓

本處致力協助所有員工掌握所需的技能和知識，使他們能夠快捷有效地執行職務，並為市民提供優質服務。

在員工培訓及發展方面，本處採取策略性和積極主動的方針。處方制訂了二零零七至零八年度部門培訓發展計劃，以配合本處的運作需要，同時照顧員工的發展需要。

本處繼續以提供資訊科技培訓作為優先工作，使員工掌握所需的技能，以配合「公司註冊處綜合資訊系統」的電腦化運作模式，並響應當局推行電子政府措施。本處員工也有參加其他培訓課程以提高專業技能，包括普通話、法律、客戶服務及管理課程。

除了公務員培訓處或其他機構舉辦的課堂學習外，本處也有為員工舉辦講座和經驗分享會，包括客戶服務培訓班，以及與誠信和出庭作供有關的講座。本處亦就員工感興趣的課題，例如健康常識和食物安全，舉辦錄影帶放映會。此外，本處鼓勵員工使用公務員培訓處在網上設立的公務員易學網所提供的教材。在二零零七至零八年度，員工參加培訓課程的總日數達508天。

為推廣公務員持續進修、自我發展的文化，本處繼續推行「前線員工培訓資助計劃」和「管理訓練資助計劃」，資助員工修讀與工作有關的培訓或管理課程。

## Human Resources

### Staff Training

The Registry is committed to equipping all staff with the necessary skills and knowledge so that they could discharge their duties efficiently and effectively, and provide a quality service to members of the public.

The Registry adopts a strategic and proactive approach in staff training and development. The Departmental Training and Development Plan for 2007-08 has been drawn up to meet the operational needs of the Registry on the one hand and the development needs of staff on the other.

To equip staff with the necessary skills to cope with the Registry's computerised operation under Integrated Companies Registry Information System and to support the Administration's e-government initiatives, priority has continued to be given to information technology training. Staff of the Registry also attended various other training courses to enhance their professional skills, including Putonghua, legal studies, customer services and management courses.

In addition to classroom training provided by the Civil Service Training and Development Institute or other bodies, in-house talks and experience sharing sessions were conducted. They included customer services training sessions, integrity talks and talks on giving evidence in trials. The Registry has also organised video shows on different topics of interest, such as physical health and food safety. In addition, staff are encouraged to make use of the training materials provided by the Civil Service Training and Development Institute at the Cyber Learning Centre over the internet. In 2007-08, a total of 508 training days were undertaken by staff.

To promote a culture of continuous learning and self-development in the civil service, the Registry has continued to run the External Training Sponsorship Scheme for Front-line Staff and External Management Training Sponsorship Scheme by providing financial support for staff to pursue work-related training or management courses.

## 建立更優秀的團隊組織 BUILDING A BETTER ORGANISATION



客戶服務培訓班  
Customer service training

### 工作表現管理

本處透過工作表現管理制度監察和評核員工的表現。上司除了日常給予督導和指引外，還須每年撰寫下屬的工作表現評核報告，以評估下屬的表現和確定他們的培訓和發展需要。處方在考慮調職、晉升及對表現欠佳的員工採取補救措施或紀律處分時，評核報告是有用的參考資料。

### 招聘

為配合政府推行公務員體制改革及縮減公務員編制的措施，本處自一九九八年起並無招聘二級公司註冊主任。招聘工作在二零零八年一月恢復進行，以便填補因自然流失而出現的空缺，以及應付公司註冊主任職系潛在的接任問題。

### Performance Management

Staff performance has been monitored and assessed through a performance management system. Apart from day-to-day supervision and guidance, supervisors are required to complete performance appraisals on their subordinates annually to evaluate their performance and to identify their training and development needs. The appraisals also serve to assist the management in considering career postings and promotions, and in taking remedial or disciplinary actions against sub-standard performers.

### Recruitment

In line with the initiatives on civil service reform and the downsizing of the civil service establishment, the Registry had not recruited Companies Registration Officer II since the last recruitment exercise in 1998. Recruitment has been resumed in January 2008 to fill vacancies arising from natural wastages and to address potential succession problems in the grade.

### 溝通

本處十分重視與員工溝通。由管方及員方代表組成的部門協商委員會定期召開會議，討論影響本處員工福祉的事宜。

此外，本處所有員工均獲邀出席定期舉行的員工聯絡會議。會議由公司註冊處經理擔任主席，向與會者簡報員工關注和感興趣的事項，例如最新的公務員政策和本處的發展，員工也可以就他們關注的事項發表意見。部門協商委員會會議和員工聯絡會議有助促進管方與員工之間的了解和合作，以便及早確定需要關注的事項。

### 員工關係

年內，本處繼續舉辦各式各樣的聯誼及康樂活動，以促進員工關係和健康，員工及其家屬都踴躍參加。在二零零七至零八年度舉辦的活動包括：燒烤、旅行、以健康為題的錄影帶放映會、內地兩日遊、烹飪班，以及聖誕聯歡會和聚餐。此外，本處在二零零八年五月設置了一間多用途活動室，供員工使用，作為促進員工福利的措施。

### Communication

The Registry values communication with staff. A Departmental Consultative Committee, which comprises representatives from both management and staff sides, meets regularly to discuss issues which affect the well-being of members of the Registry.

In addition, all staff are invited to attend periodic Staff Liaison Meetings chaired by the Registry Manager who will brief participants of various issues which are of concern and interest to the staff members, such as the latest civil service policies and developments in the Registry. Staff members may also express their views on issues of concern to them. Both the Departmental Consultative Committee and the Staff Liaison Meetings serve to enhance understanding and cooperation between the management and staff members, with a view to identifying issues of concern early.

### Staff Relations

During the year, the Registry continued to organise various kinds of social and recreational activities to enhance staff relations and physical well-being. Staff and their family members actively participated in these activities. Activities held in 2007-08 included barbecue, outing, video shows on health topics, a 2-day trip to the Mainland, cookery class and the Christmas party and dinner. As an initiative to boost staff welfare, the Registry has established a multi-purpose room for use by staff members in May 2008.



蛋糕製作班  
Cake making class

# 建立更優秀的團隊組織 BUILDING A BETTER ORGANISATION



遊覽廣東清遠  
Outing to Qing Yuan,  
Guangdong



聖誕聚餐  
Christmas dinner party



本處成立十五周年  
15th Anniversary of the  
establishment of the  
Companies Registry

### 員工獎勵及嘉許

本處設有員工獎勵計劃，以加強員工對部門服務承諾的認識和承擔，並且不斷提升服務承諾。該計劃的獎項如下：—

#### 工作表現獎

- 就本處整體的優良工作表現，嘉許所有合資格員工

#### 最佳建議獎

- 嘉許員工提出最佳建議，協助本處提高效率及改善運作

#### 最佳服務獎

- 嘉許某個部別或組別在指定服務方面的工作表現

#### 模範櫃檯職員獎

- 對個別為客戶提供優質服務，並獲客戶投票選為模範櫃檯職員的員工表示嘉許

#### 好人好事獎

- 對個別員工的模範行為和卓越表現表示嘉許

### Staff Motivation and Recognition

The Registry has implemented a Staff Motivation Scheme to promote awareness of, commitment to and continuous improvement of performance pledges. The scheme consists of the following awards: —

#### The Registry Performance Award

- to acknowledge excellent performance of the Registry as a whole by awarding all eligible members of staff

#### The Best Suggestion Award

- to acknowledge best effort in making efficiency and improvement suggestions relating to the operation of the Registry

#### The Best Service Award

- to acknowledge specific service performance by awarding specific divisions/sections

#### The Best Counter Staff Award

- to acknowledge the provision of quality customer services by awarding individuals voted by customers to be the best counter staff

#### The Good People and Good Deeds Award

- to acknowledge exemplary conduct and superlative efforts of individual staff



公司註冊處處長把「最佳服務獎」頒予優勝者 – 撤銷註冊小組  
The Registrar of Companies presenting the Best Service Award to the winning team – the Deregistration Unit

## 建立更優秀的團隊組織

### BUILDING A BETTER ORGANISATION

在二零零七至零八年度，本處各項服務的表現都超出了所承諾的服務指標，因此所有合資格員工均獲得工作表現獎以示嘉許。在二零零七年，撤銷註冊小組提供的「公司撤銷註冊 – 發出批准撤銷註冊函件」服務，獲本處的主要客戶和櫃檯客戶選為最佳服務獎的得獎組別。本處定下的服務指標，是在5個工作天內提供該項服務的個案比率須達總數的97%，而撤銷註冊小組在二零零七至零八年度的表現超出服務指標，提供服務的個案比率接近99.5%。模範櫃檯職員獎的14名得主由本處的櫃檯客戶選出，所收到的選票共有2,121張。這個獎項有助培養前線員工作出承擔，以禮待客，提供高效率的服務。

其他嘉許公務員的計劃，例如長期優良服務公費旅行獎勵計劃和長期優良服務獎勵計劃，目的都是表揚長期服務而表現優良的員工。在二零零七至零八年度，本處有三名人員獲得長期優良服務公費旅行獎，而獲頒長期優良服務獎狀的人員則有八名。

As the Registry has exceeded the targets of all the pledged services for 2007-08, the Registry Performance Award was granted to all eligible staff to recognise their efforts. In 2007, the "Deregistration of Companies – Issue of approval letter", which is a service provided by the Deregistration Unit, was voted by our major and counter customers as the winner of the Best Service Award. The target standard for the service was to complete 97 per cent of all cases within 5 working days. In 2007-08, the performance of the Deregistration Unit exceeded the target standard and it was able to achieve the target in nearly 99.5 per cent of the cases. Fourteen winners of the Best Counter Staff Award were selected by our counter customers who returned 2,121 voting tickets. This award has helped to instill a commitment to provide a courteous and efficient service among our front-line staff.

Other civil service-wide staff recognition schemes, such as the Long and Meritorious Service Travel Award and the Long and Meritorious Service Award Schemes are also in place to recognise long and meritorious service. In 2007-08, three officers from the Registry received the Long and Meritorious Service Travel Award and eight officers were awarded the Long and Meritorious Service Certificates.

## 財政狀況

本處作為營運基金部門，必須在財源自給的基礎上，按照商業原則運作。《營運基金條例》規定，營運基金的收益必須足以應付提供服務所需的開支，而且所運用的固定資產亦須產生合理回報。營運基金的周年帳目表必須按照公認會計原則製備，並提交立法會省覽。

在截至二零零八年三月三十一日的財政年度，本處的營業總額及盈餘分別為3億6,640萬及1億3,010萬元，二零零六至零七年度錄得的數字則分別為3億2,220萬元及1億1,860萬元。年內，本處所運用固定資產平均淨值的回報率達26.8%。

本處自一九九三年八月以營運基金運作以來，所運用固定資產平均淨值的回報率，穩健地平均每年達14.6%，比8.3%的目標回報率為高。業績良好的主要原因，是本處不斷致力提高生產力和服務效率。

本處過去多年累積的充裕盈餘，為本處推行發展項目提供了資金。開發「公司註冊處綜合資訊系統」（綜合系統）及《公司條例》重寫工作第一階段的開支，已全數由本處的儲備支付。

在二零零七至零八年度，本處的財政狀況依然十分健全。截至二零零八年三月三十一日，營運基金資本及保留盈利合計為6億5,530萬元，「負債與資本比率」（按非流動負債與資本及保留盈利的比例計算）為9%，這是一個低比率。另一方面，手頭現金和銀行存款總計為4億2,610萬元。未來數年的資本開支將主要用於開發綜合系統第二階段、提升系統保安，以及因應法例的更改及政府網絡和資訊科技的需求，更新電腦系統。

## Finance

As a trading fund department, the Registry is required to operate on a self-financing basis and commercial principles. The Trading Funds Ordinance stipulates that a trading fund should meet expenses incurred in the provision of service out of its income and achieve a reasonable return on the fixed assets employed. The annual accounts of a trading fund must be prepared in accordance with generally accepted accounting principles and tabled in the Legislative Council.

For the financial year ended 31 March 2008, the total turnover and surplus for the year amounted to \$366.4 million and \$130.1 million respectively, compared to the turnover of \$322.2 million and surplus of \$118.6 million recorded in 2006-07. The Registry achieved a 26.8 per cent return on the average net fixed assets employed for the year.

The average annual rate of return on average net fixed assets employed since the Registry commenced operations as a trading fund in August 1993 stands at a healthy level of 14.6 per cent, compared to the target rate of 8.3 per cent. This remarkable achievement was attributable to our constant efforts to enhance productivity and efficiency of service.

The substantial surplus generated over the past years has enabled the Registry to build up a healthy reserve to finance its development projects. All the expenses on the development of the Integrated Companies Registry Information System (ICRIS) and Phase I of the rewrite of the Companies Ordinance have been funded from the Registry's reserves.

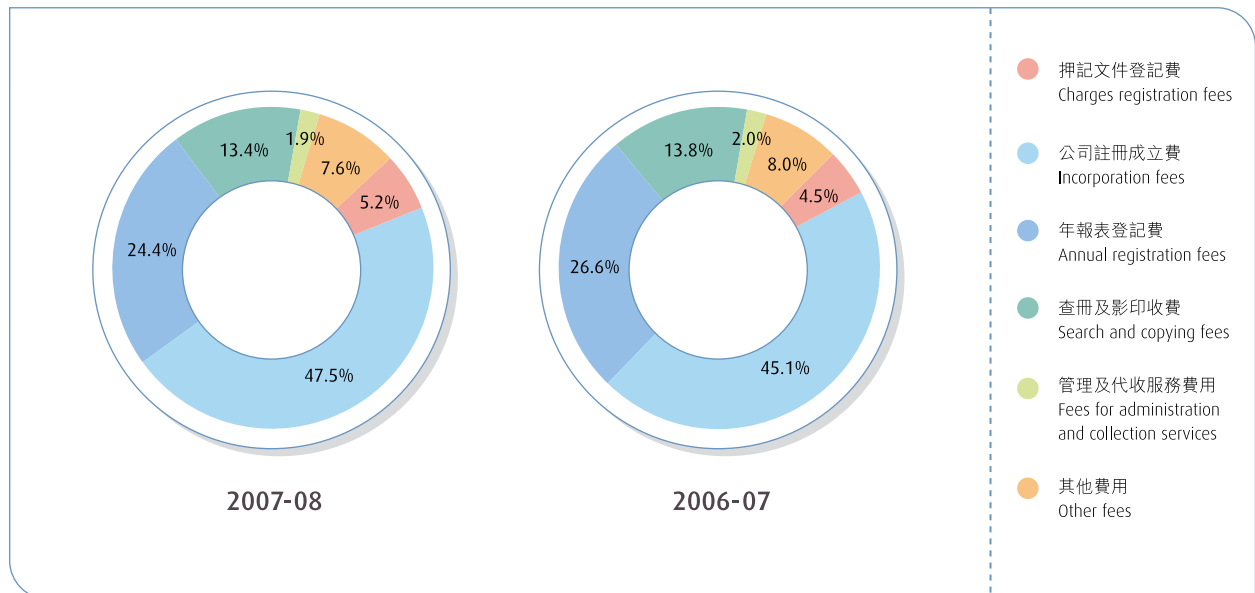
In 2007-08, the Registry's financial position remains very strong. As at 31 March 2008, the trading fund capital together with retained earnings amounted to \$655.3 million. Gearing, measured as the ratio of non-current liabilities to capital and retained earnings, stood at a low level of 9 per cent. On the other hand, cash and placements with banks amounted to \$426.1 million. Capital expenditure over the next few years will be mainly on the development of Phase II of ICRIS, improvements in system security and system upgrades to cater for changes in statutory requirements and government network and IT requirements.



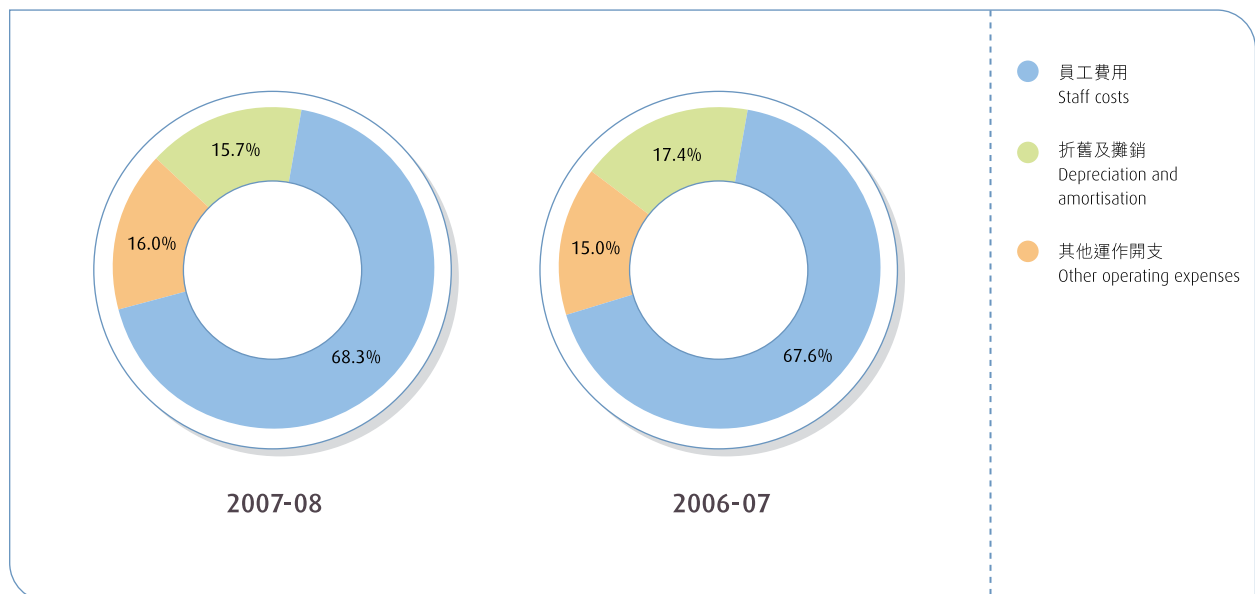
# 建立更優秀的團隊組織

## BUILDING A BETTER ORGANISATION

### 營業額 Turnover



### 運作支出 Operating Expenditure



截至二零零八年三月三十一日止的周年帳目表和審計署署長報告載於附錄C。

The Annual Accounts for the year ended 31 March 2008, together with the Report of the Director of Audit on the Accounts, are at Appendix C.

下表列出本處過去五年財務表現的主要數字：—

The table below provides some key figures on the Registry's financial performance in the past five years: —

|   | 2003-04<br>百萬元<br>\$M | 2004-05<br>百萬元<br>\$M | 2005-06<br>百萬元<br>\$M | 2006-07<br>百萬元<br>\$M | 2007-08<br>百萬元<br>\$M |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 營業額<br>Turnover   | 234.4                 | 270.0                 | 298.2                 | 322.2                 | 366.4                 |
| 運作成本<br>Operating costs   | 184.9                 | 168.2                 | 171.0                 | 197.8                 | 229.5                 |
| 除稅後盈利<br>Profit after tax   | 48.2                  | 85.1                  | 114.1                 | 118.6                 | 130.1                 |
| 付予政府的股息<br>Dividends paid to Government   | 14.5                  | 25.5                  | 57.1                  | 59.3                  | 65.1                  |
| 固定資產平均淨值回報率 <sup>註</sup><br>Rate of return on average<br>net fixed assets <sup>Note</sup> | 9.8%                  | 18.6%                 | 22.6%                 | 23.2%                 | 26.8%                 |

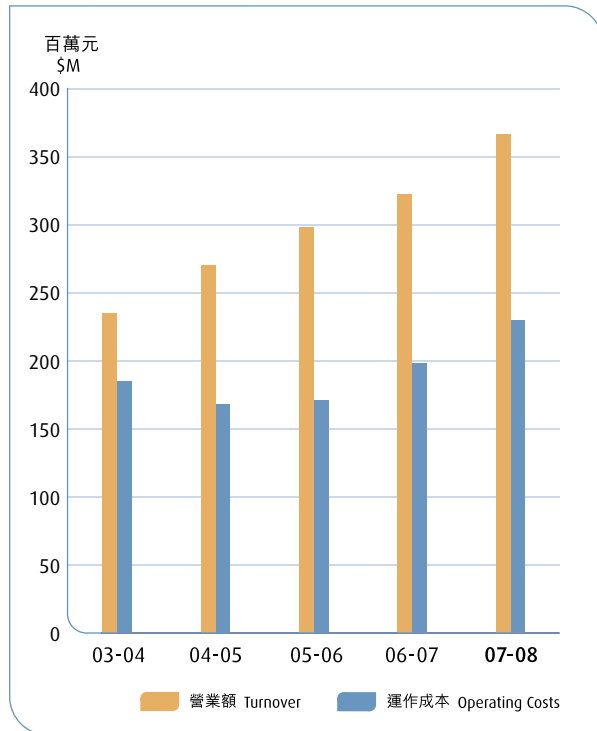
<sup>註</sup> 由二零零六至零七年度起，利息收入和支出不再計算在營運基金的目標回報率內。為了在相同基礎上作出比較，二零零三/零四至二零零五/零六年度的數字已作調整。

<sup>Note</sup> The target rates of return for trading funds have excluded interest income and expenditure from the calculation of return from 2006-07 onwards. The figures for 2003-04 to 2005-06 have been restated for the sake of comparison on a like-with-like basis.

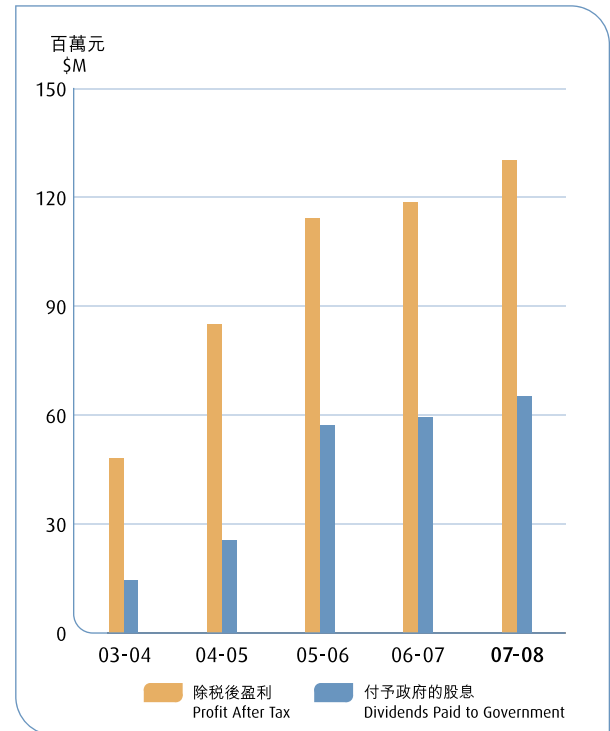
# 建立更優秀的團隊組織

## BUILDING A BETTER ORGANISATION

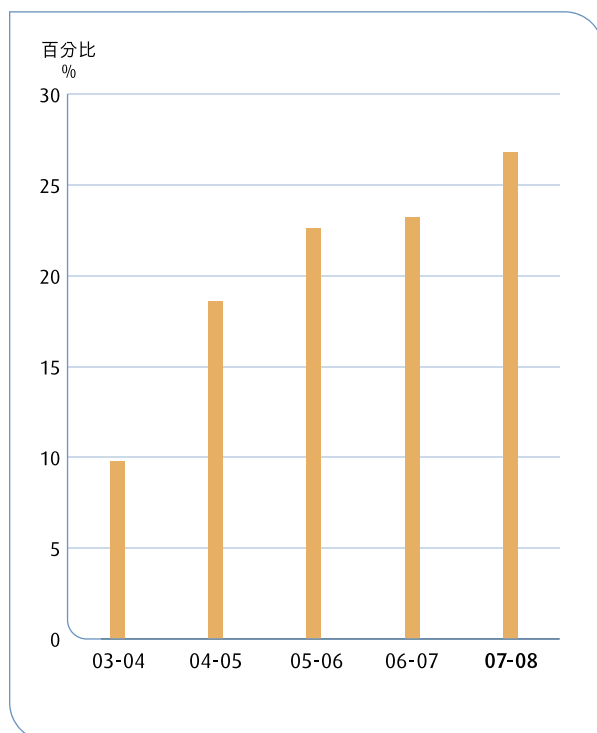
營業額及運作成本  
Turnover and Operating Costs



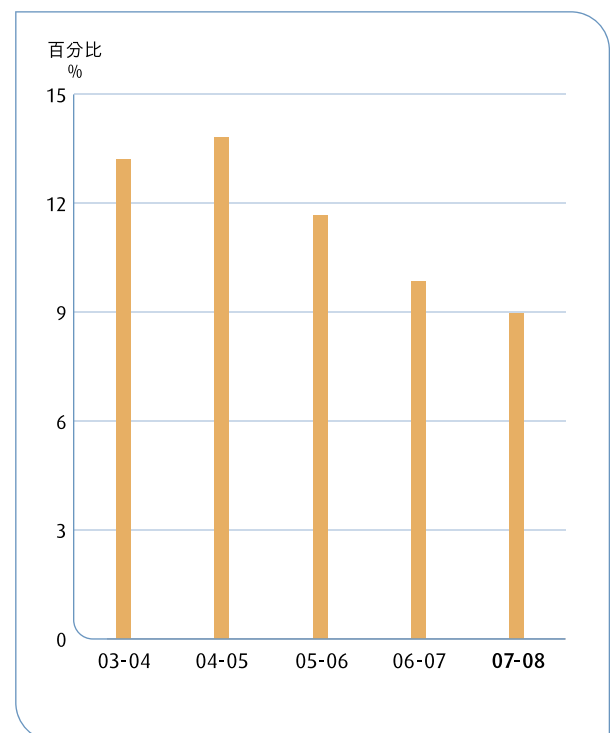
除稅後盈利及付予政府的股息  
Profit After Tax and Dividends Paid to Government



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



負債與資本比率  
Gearing Ratio



## 社會責任

本處從社會責任著眼，致力在業務運作上保持崇高的廉潔標準，為社會作出更大貢獻，並提供一個促進員工發展的工作環境。

## 誠信管理

本處十分重視誠信管理，並且全力支持政府為提倡廉潔風氣，在香港維持一支持廉守正的公務員隊伍所做的工作。本處在二零零七至零八年度成立公司註冊處誠信管理委員會，就員工的誠信管理制訂長遠策略。委員會制訂了誠信管理綱領及二零零七至零八年度工作計劃，以提高本處人員對誠信事宜，以及各項規管操守和紀律的規例和指引的認識和警覺性。委員會定期舉行會議，以監察工作計劃的進度，並就本處的誠信管理措施進行檢討。

## 職業安全及健康

本處十分關注員工的職業安全及健康，因此在二零零零年成立公司註冊處安全委員會，定期開會討論工作地點的安全及健康風險，並提出有助改善本處員工安全及健康的措施和監察措施的推行情況。與此同時，處方亦鼓勵員工參加職業安全及健康訓練課程。

此外，本處定期進行職業安全巡查，以找出工作地點潛在的職安健風險，並就傳染病及應變計劃發出指引和內部通告。

## 室內空氣質素

本處參加了環境保護署舉辦的「辦公室及公眾場所室內空氣質素檢定計劃」，並獲頒證書，證明本處在金鐘道政府合署所佔用樓層的室內空氣質素，完全符合「良好」室內空氣質素指標的要求。

## Social Responsibility

From the Social Responsibility perspective, we aim to maintain the highest ethical standards in the conduct of our business, enhance our contribution to society and provide a nurturing working environment for our staff.

## Integrity Management

The Registry attaches great importance to integrity management and is dedicated to supporting the Government's sustained efforts to entrench an ethical culture and maintain a clean and honest civil service in Hong Kong. A Companies Registry Integrity Management Committee was set up in 2007-08 to formulate a long term staff integrity management strategy. The Committee developed an Integrity Management Plan and an Action Programme for 2007-08 to promote staff awareness of and alertness to integrity issues and various regulations and guidelines governing conduct and discipline. The Committee meets regularly to monitor the progress of the Action Programme and review the integrity-management measures of the Registry.

## Occupational Safety and Health

The Registry cares about the occupational safety and health of its staff. The Companies Registry Safety Committee was set up in 2000 and the committee meets on a regular basis to discuss issues in relation to safety and health risks in the workplace. The Committee also recommends and monitors measures for improving the safety and health of its staff. As a corollary, staff are encouraged to attend training courses on occupational safety and health issues.

In addition, the Registry conducts occupational safety inspections regularly to identify potential hazards in the workplace, and issues guidelines and internal circulars in respect of communicable diseases and contingency plans.

## Indoor Air Quality

We participated in the "Indoor Air Quality Certification Scheme for Offices and Public Places" organised by the Environmental Protection Department. A certificate was awarded to the Registry, certifying that the indoor air quality in the floors occupied by it in the Queensway Government Offices had fully met the standard of "Good" indoor air quality.

## 建立更優秀的團隊組織 BUILDING A BETTER ORGANISATION

### 社會服務

本處在二零零二年成立義工隊，幫助弱勢社群，貢獻社會。為響應一項慶祝香港特別行政區成立十周年的活動「公務義工傳愛心」，本處義工隊在二零零七至零八年度參與多項義工活動，包括義工服務研討會、義工之「星」耀香江及探訪香港仔長者中心。為表揚本處員工在義務工作方面作出的努力和貢獻，公務員事務局局長在二零零八年一月向本處義工隊頒發「最積極參與大獎」，以示嘉許。

### Social Services

The Companies Registry Volunteer Team was established in 2002 to help the underprivileged and to serve the community. In support of the "Civil Service Volunteer Action", which was one of the initiatives introduced to celebrate the 10th anniversary of the establishment of the HKSAR, our Volunteer Team participated in various volunteer activities in 2007-08, including a seminar on volunteer services, a volunteer star campaign and a visit to an elderly centre in Aberdeen. In recognition of the effort and contribution of our staff in volunteer activities, our Volunteer Team received the "Award for Active Participation" granted by the Secretary for the Civil Service in January 2008.



公司註冊處義工隊探訪長者中心  
Companies Registry Volunteer Team  
visiting an elderly centre

### 工作影子計劃

本處在二零零八年一月二十三日與國際成就計劃香港部攜手合作，舉辦為期一天的工作影子計劃。這項活動的目的在於幫助青年人了解實際工作環境，為投身社會作好準備，提早計劃未來。當日本處接待了12位中六學生，讓他們跟隨導師完成一天的日常工作。

### Job Shadowing

On 23 January 2008, the Registry joined hands with the Junior Achievement Hong Kong to host a one-day Job Shadowing programme. The programme was organised to expose young people to a real business environment, to equip them for the job market and to encourage them to make an early start in planning for their future. The Registry sponsored 12 Sixth Form students, who "shadowed" their workplace mentors as they went through a normal day at work.



來自明愛莊月明中學的學生  
參加工作影子計劃  
Students from the Caritas  
Chong Yuet Ming Secondary  
School participating in the Job  
Shadowing Programme

### 捐款活動

本處員工繼續發揮社區精神，積極參與多項捐款活動，例如公益金舉辦的公益綠「識」日、公益服飾日、公益行善「折」食日和僱員樂助計劃。此外，本處員工亦慷慨捐款救助四川地震災民。

### Donations

The Registry's staff continued to demonstrate their community spirit by actively participating in various donation programmes, such as the Green Day, Dress Special Day, Skip Lunch Day and the Community Assistance Raised by Employees Scheme organised by the Community Chest. They also contributed generously to the relief efforts for the Sichuan earthquake victims.



本處員工參加公益金百萬行  
Staff participating in Community  
Chest's Walk for Millions

# 建立更優秀的團隊組織

## BUILDING A BETTER ORGANISATION

### 環境保護

本處十分認同保護環境的重要性，並致力以環保的方式，拓展本處各方面的服務和運作。業務經理已獲委任為環保經理，並在四名助理環保經理的協助下，負責推展部門各項環保措施和監督措施的推行。本處採納的環保政策和原則如下：—

鼓勵妥善使用能源和物料。為此，本處購買環保產品，並採納三項物料使用原則 — 減少廢物、廢物再用、循環再用  
提高員工的環保意識，鼓勵他們實踐該三項物料使用原則  
遵從環保方面的法例、規例及標準

盡量減少廢物及污染物，確保廢物得到妥善處理  
採用環保技術、盡量減少可能對環境造成的不良影響，以及繼續尋求方法對環保作出更大貢獻，作為長遠的環保措施

在有需要時進行環境審核

在二零零七至零八年度，本處參加了環境保護署舉辦的「辦公室及公眾場所室內空氣質素檢定計劃」，並獲頒證書，證明本處在金鐘道政府合署所佔用樓層的室內空氣質素，完全符合「良好」室內空氣質素指標的要求。

### Environmental Protection

The Registry is very conscious of the importance of environmental protection and is committed to developing and conducting all our services and operations in an environmentally friendly manner. The Business Manager has been appointed as the Green Manager who, together with four Assistant Green Managers, has been tasked to promote and oversee the development and implementation of green measures in the Registry. We have adopted the following environmental policies and principles: —

Encouraging the efficient use of energy and materials by adopting green purchasing and the three "R" principles — Reduce, Re-use and Recycle materials

Maintaining a high level of environmental awareness amongst staff and encouraging them to practise the 3 Rs

Complying with legislation, regulations and standards on environmental protection

Minimising waste and ensuring its safe handling

Pursuing environmental protection through the adoption of environmentally friendly technologies, minimisation of possible adverse impact on the environment and continuing to find ways to improve the Registry's environmental performance

Conducting environmental audits as and when necessary

In 2007-08, we participated in the "Indoor Air Quality Certification Scheme for Offices and Public Places" organised by the Environmental Protection Department. A certificate was awarded to the Registry, certifying that the indoor air quality in the floors it occupied in the Queensway Government Offices fully met the standard of "Good" indoor air quality.

我們的環保目標和實際表現載於下表：—

Our targets and actual performance on various green measures are as follows: —

|   | 2007<br>目標<br>Target<br>百分比 % | 2007<br>實際表現<br>Performance<br>百分比 % | 2008<br>目標<br>Target<br>百分比 % |
|---|-------------------------------|--------------------------------------|-------------------------------|
| <b>減少廢物</b><br>Waste Minimisation   |                               |                                      |                               |
| 利用已使用紙張的空白一面草擬文件<br>using blank side of used paper for drafts   | 100                           | 100                                  | 100                           |
| 使用循環再造紙張 / 無木漿紙張<br>using recycled/wood-free paper  | 100                           | 99                                   | 100                           |
| 使用舊信封或可多次使用的環保信封<br>re-using envelopes or using transit envelopes                                       | 98                            | 98                                   | 98                            |
| 使用可替換筆芯的原子筆<br>using refillable ball pens   | 100                           | 100                                  | 100                           |
| 在再次傳閱文件時，使用舊有的各套文件傳閱<br>using old sets of documents for re-circulation                                  | 100                           | 99                                   | 100                           |
| <b>回收廢物以便循環使用 / 再次使用</b><br>Waste Recovery for Recycling/Re-use   |                               |                                      |                               |
| 收集廢紙<br>collection of waste paper   | 98                            | 98                                   | 98                            |
| 收集使用過的打印機色粉盒<br>collection of used printer cartridges   | 100                           | 100                                  | 100                           |
| <b>節省能源</b><br>Energy Conservation  |                               |                                      |                               |
| 確保在辦公時間外，關掉電燈、影印機等<br>routine checking to switch off lights, photocopiers, etc.<br>outside office hours | 100                           | 100                                  | 100                           |
| <b>在節日期間採取的措施</b><br>Measures during Festive Seasons  |                               |                                      |                               |
| 使用舊有裝飾物品<br>re-using decorations  | 100                           | 100                                  | 100                           |

行政長官在二零零六年十一月二十七日代表香港特區政府簽署《清新空氣約章》(約章)。在二零零七至零八年度，本處繼續根據約章的原則和精神，致力改善空氣質素和減少空氣污染物排放量。同時，本處亦會繼續致力減少耗用能源和紙張，並推廣各項環保措施。

The Chief Executive signed the Clean Air Charter (the Charter) on behalf of the Government of the HKSAR on 27 November 2006. In 2007-08, we continued to contribute to improving air quality and reducing the emission of air pollutants in accordance with the principles and spirit of the Charter. We will also continue with our efforts to reduce energy and paper consumption and promote awareness of green measures.



# 建立更優秀的團隊組織

## BUILDING A BETTER ORGANISATION

### 風險管理

本處的業務運作透過多個資訊科技系統進行，例如「公司註冊處綜合資訊系統」和內部電郵通訊系統。為確保這些系統能為本處的業務帶來效益，並盡量減低資訊科技風險，本處成立了一個由公司註冊處處長、財經事務及庫務局一名代表及本處其他高層人員組成的發展督導委員會，監察本處的資訊科技工作及其與本處核心業務的配合，以確保資訊科技系統有助達成本處的使命、政策和目標。

本處制訂了一個業務持續運作計劃，以減低系統故障帶來的業務風險。這項計劃包括一個可以支援重要功能或運作，並確保維持最低限度服務的運作復原系統。此外，本處定期進行運作復原演習，以確保運作復原系統操作正常。

資訊科技系統一旦發生保安事故，會對業務造成重大損失。為確保資訊保安穩妥，本處制訂了資訊科技保安政策、運作復原計劃、應變計劃、資訊保安事故處理指引、終端用戶的資訊科技保安指示及部門應變計劃，使員工有所遵循。除了這些指引和指示外，本處繼續定期提供最新的資料，以提高員工對資訊保安的認識，並促進員工遵行各項保安政策和指示，包括如何妥善使用便攜式電子儲存裝置。此外，本處亦聘請獨立的審計員定期進行資訊保安審計工作，以審查本處在資訊科技保安方面採取的保護措施。

### Risk Management

The business of the Registry is carried out through various information technology (IT) systems, such as the Integrated Companies Registry Information System and internal e-mail communication system. To ensure that the systems add value to our business and to minimise IT risks, the Registry has established a Development Steering Committee, comprising the Registrar of Companies, a representative from the Financial Services and the Treasury Bureau and other senior members of the Registry to oversee, inter alia, the Registry's IT functions and their interface with the Registry's core business activities to ensure the alignment of IT systems with the corporate mission, policies and objectives.

The Registry has developed a business continuity plan to reduce business risk in the event of a disruption. This includes a disaster recovery system supporting critical functions or operations and ensuring the continuity of a minimum level of services. We have also conducted disaster recovery drills periodically to ascertain the proper functioning of the disaster recovery system.

IT security failure is costly to business. To ensure information security, we have developed IT security policy, Disaster Recovery Plan, Contingency Plan, Guidelines on Information Security Incident Handling, End User Instructions on IT Security and Departmental Contingency Plan for observance by staff. On top of these guidelines and instructions, we have continued to provide regular updates to staff with a view to fostering security awareness and compliance with various security policies and instructions, including the proper use of portable electronic storage devices. Regular IT security audits are also performed by independent auditors to examine the Registry's IT security protection measures.

# 附錄

## APPENDICES

- A 二零零八年工作量主要統計數字  
Key Workload Statistics for 2008
- B 一九九三至二零零八年主要統計數字  
Statistical Highlights from 1993 to 2008
- C 審計署署長報告及周年帳目表  
Report of the Director of Audit and  
Annual Accounts

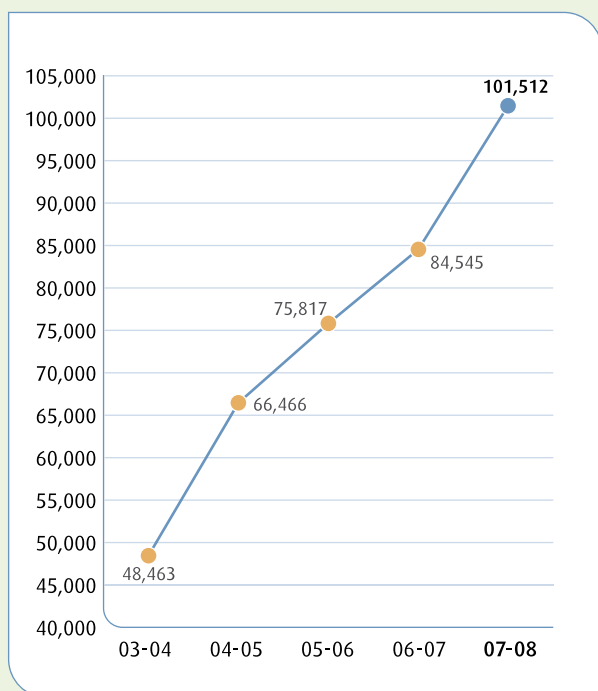
# 附錄 A

## APPENDIX A

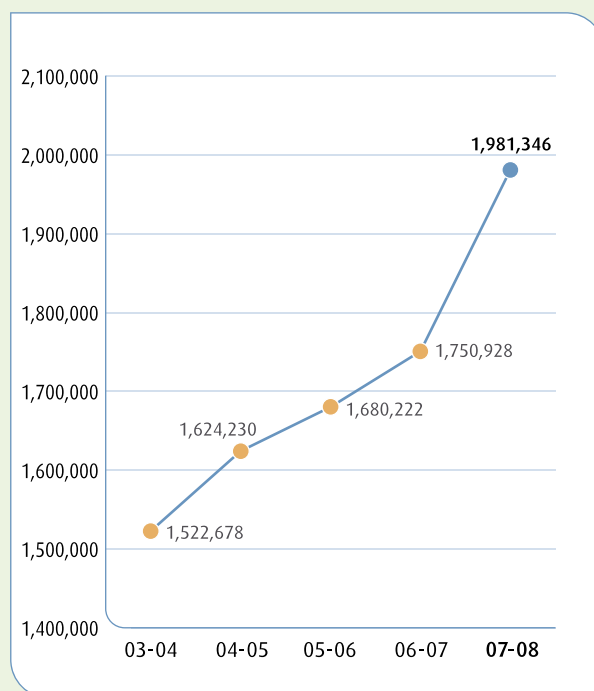
### 二零零八年工作量主要統計數字 Key Workload Statistics for 2008

|               |  | 截至3月31日止年度<br>Year to 31 March |           | 增/(減)百分比<br>% Change |
|---------------|--|--------------------------------|-----------|----------------------|
|               |  | 2008                           | 2007      |                      |
| <b>新公司</b>    | <b>New Companies</b>                     |                                |           |                      |
| 註冊成立          | Incorporations                           |                                |           |                      |
| — 公眾公司        | — public companies                       | <b>723</b>                     | 540       | <b>33.9</b>          |
| — 私人公司        | — private companies                      | <b>100,789</b>                 | 84,005    | <b>20.0</b>          |
| 註冊的非香港公司      | Non-Hong Kong companies registered       | <b>833</b>                     | 611       | <b>36.3</b>          |
| <b>公司文件登記</b> | <b>General Registration of Documents</b> |                                |           |                      |
| 所收到的文件        | Documents received                       | <b>1,981,346</b>               | 1,750,928 | <b>13.2</b>          |
| 所收到的押記        | Charges received                         | <b>41,822</b>                  | 32,315    | <b>29.4</b>          |
| 更改名稱通知書       | Change of name notifications             | <b>11,698</b>                  | 10,851    | <b>7.8</b>           |
| 自動清盤通知書       | Voluntary liquidation notices            | <b>902</b>                     | 906       | <b>(0.4)</b>         |
| <b>公司查冊</b>   | <b>Company Search</b>                    |                                |           |                      |
| 查閱文件影像紀錄      | Document image record searches           | <b>2,991,074</b>               | 2,740,830 | <b>9.1</b>           |
| 查閱公司資料        | Company particulars searches             | <b>139,389</b>                 | 124,069   | <b>12.3</b>          |
| 查閱董事索引        | Directors index searches                 | <b>197,121</b>                 | 157,312   | <b>25.3</b>          |
| <b>檢控</b>     | <b>Prosecution</b>                       |                                |           |                      |
| 發出傳票          | Summonses issued                         | <b>6,135</b>                   | 6,089     | <b>0.8</b>           |
| 定罪率           | Conviction rate                          | <b>36.2%</b>                   | 38.7%     | <b>(6.5)</b>         |
| <b>剔除行動</b>   | <b>Striking Off Action</b>               |                                |           |                      |
| 被剔除名稱的公司      | Companies struck off                     | <b>15,028</b>                  | 13,569    | <b>10.8</b>          |
| <b>撤銷註冊</b>   | <b>Deregistration</b>                    |                                |           |                      |
| 被撤銷註冊的公司      | Companies deregistered                   | <b>22,198</b>                  | 20,345    | <b>9.1</b>           |

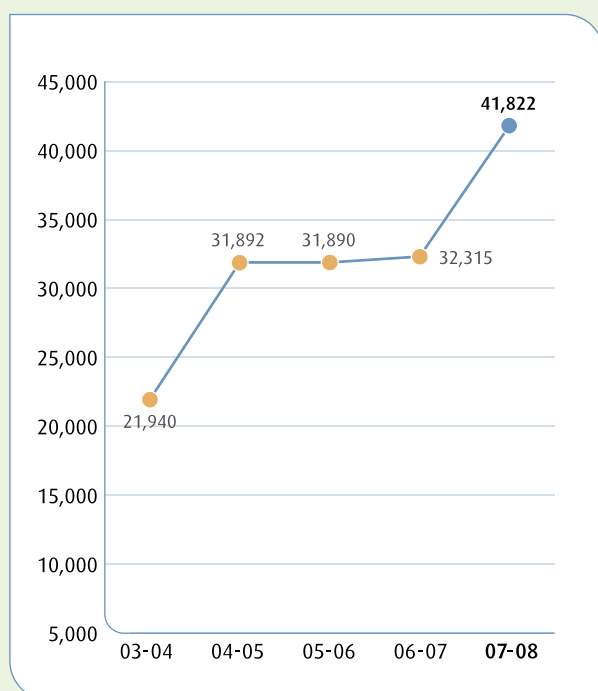
註冊成立公司總數  
Number of Companies Incorporated



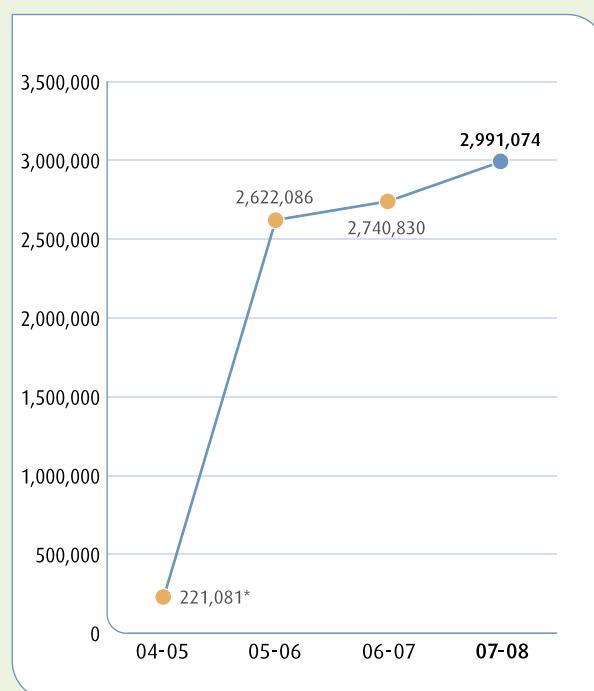
提交登記文件數目  
Documents Received for Registration



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

## 一九九三年至二零零八年主要統計數字 Statistical Highlights from 1993 to 2008

|   | 年份 Year |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------------------------------|
|   | 1993    | 1994    | 1995    | 1996    | 1997    | 1998    | 1999    | 2000    | 2001    | 2002    | 2003    | 2004    | 2005    | 2006    | 2007    | 2008<br>(首6個月<br>first 6 months) |
| <b>本地公司 LOCAL COMPANIES</b>   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| <b>註冊成立公司 Incorporations</b>  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| — 公眾公司<br>Public companies  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| • 股份有限公司<br>Limited by shares   | 5       | 3       | 10      | 7       | 4       | 3       | 7       | 5       | 2       | 4       | 2       | 6       | 3       | 5       | 2       | 5                                |
| • 擔保有限公司<br>Limited by guarantee  | 249     | 242     | 263     | 288     | 354     | 264     | 356     | 383     | 345     | 462     | 373     | 459     | 547     | 537     | 718     | 331                              |
| — 私人公司<br>Private companies   | 61,577  | 42,478  | 32,735  | 49,439  | 48,917  | 29,680  | 35,197  | 42,971  | 37,911  | 46,088  | 49,674  | 65,093  | 72,809  | 81,432  | 100,041 | 52,488                           |
| <b>更改公司類別 Conversions</b>   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| — 公眾公司轉為私人公司<br>Public companies to<br>private companies  | 16      | 9       | 11      | 5       | 8       | 14      | 11      | 10      | 14      | 4       | 6       | 9       | 7       | 9       | 6       | 4                                |
| — 私人公司轉為公眾公司<br>Private companies to<br>public companies  | 17      | 17      | 11      | 13      | 17      | 2       | 7       | 11      | 5       | 5       | 7       | 5       | 6       | 11      | 22      | 6                                |
| <b>恢復註冊 Restorations</b>  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| — 公眾公司<br>Public companies  | -       | -       | -       | -       | 2       | 4       | 7       | 3       | 3       | 2       | 1       | -       | -       | 1       | -       | -                                |
| — 私人公司<br>Private companies   | 3       | 3       | 5       | 10      | 32      | 109     | 94      | 79      | 111     | 93      | 106     | 124     | 140     | 188     | 161     | 104                              |
| <b>解散 Dissolutions</b>  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| — 清盤<br>Liquidation   | 3,123   | 2,714   | 3,371   | 3,820   | 3,603   | 3,220   | 3,747   | 3,312   | 2,090   | 1,978   | 2,319   | 1,961   | 1,752   | 1,653   | 2,113   | 1,041                            |
| — 撤銷註冊 (自1999年11月推行)<br>Deregistration (starting from<br>November 1999)   | N/A     | N/A     | N/A     | N/A     | N/A     | N/A     | -       | 9,767   | 20,219  | 21,380  | 18,936  | 19,225  | 18,665  | 19,962  | 21,714  | 10,826                           |
| — 剔除名稱<br>Striking-off  | 928     | 3,133   | 10,544  | 34,626  | 54,369  | 26,763  | 15,620  | 9,747   | 17,185  | 30,560  | 34,606  | 22,922  | 22,156  | 17,830  | 13,998  | 8,234                            |
| — 其他<br>Others  | 1       | 1       | 4       | -       | 1       | -       | -       | -       | 1       | -       | -       | -       | -       | 4       | 3       | -                                |
| <b>截至年底登記冊上的公司數目<br/>No. of companies on register<br/>at end of year</b>  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| — 公眾公司<br>Public companies  | 6,137   | 6,340   | 6,322   | 6,041   | 5,837   | 5,934   | 6,058   | 6,310   | 6,576   | 6,922   | 7,171   | 7,562   | 7,912   | 8,376   | 9,052   | 9,362                            |
| — 私人公司<br>Private companies   | 409,774 | 446,449 | 465,561 | 477,140 | 468,680 | 468,660 | 484,830 | 505,193 | 503,804 | 496,189 | 490,235 | 511,418 | 541,320 | 583,568 | 645,986 | 678,503                          |
| <b>包括 including</b>   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                                  |
| • 不活動公司<br>Dormant companies  | 174     | 1,308   | 2,191   | 2,682   | 3,194   | 3,646   | 3,748   | 3,809   | 3,925   | 4,020   | 4,110   | 4,451   | 4,768   | 5,131   | 5,546   | 5,727                            |
| • 獲發特許證免除在名稱<br>中加入「有限公司」<br>一詞的公司<br>Companies licensed to<br>dispense with the word<br>"Limited" in their names | 457     | 476     | 494     | 520     | 536     | 554     | 585     | 606     | 626     | 644     | 661     | 666     | 672     | 688     | 696     | 702                              |

年份 Year

|  | 1993      | 1994      | 1995      | 1996      | 1997      | 1998      | 1999      | 2000      | 2001      | 2002      | 2003      | 2004      | 2005      | 2006      | 2007      | 2008<br>(首6個月<br>first 6 months) |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------------------|
| <b>登記文件 REGISTRATION OF DOCUMENTS</b>  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |                                  |
| 收到文件總數<br>Total no. of documents received  | 1,294,918 | 1,199,830 | 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 | 1,649,466 | 1,730,040 | 1,938,691 | 1,041,024                        |
| 包括 including   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |                                  |
| — 周年申報表<br>Annual returns  | N.A.      | N.A.      | 303,094   | 304,421   | 309,751   | 370,926   | 381,568   | 377,714   | 393,364   | 381,611   | 371,092   | 390,750   | 420,569   | 457,510   | 497,384   | 268,599                          |
| — 更改公司名稱<br>Change of company name   | 13,161    | 12,414    | 11,097    | 10,215    | 10,319    | 9,045     | 9,787     | 12,312    | 9,698     | 10,228    | 10,223    | 10,491    | 10,049    | 10,808    | 11,538    | 5,876                            |
| — 增加股本<br>Increase of share capital  | 12,108    | 9,905     | 8,103     | 7,415     | 6,953     | 3,622     | 5,595     | 6,263     | 5,510     | 5,591     | 5,778     | 6,181     | 5,870     | 5,955     | 6,395     | 3,218                            |
| — 減少股本<br>Reduction of share capital   | 26        | 11        | 11        | 16        | 19        | 16        | 11        | 11        | 18        | 20        | 26        | 26        | 23        | 19        | 19        | 5                                |
| — 押記<br>Charges  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |                                  |
| • 押記<br>Charges  | 32,657    | 33,224    | 29,046    | 33,788    | 47,705    | 20,205    | 20,139    | 23,411    | 22,576    | 20,741    | 20,193    | 30,380    | 33,470    | 30,349    | 38,506    | 23,251                           |
| • 解除押記備忘錄<br>Memorandum of discharge   | 19,073    | 20,263    | 18,522    | 21,838    | 30,992    | 20,582    | 19,342    | 19,668    | 19,203    | 16,763    | 15,193    | 21,804    | 26,945    | 21,653    | 24,271    | 15,492                           |
| — 委任接管人通知書<br>Notices of appointment of receiver   | N.A.      | N.A.      | 8         | 23        | 14        | 13        | 195       | 250       | 316       | 205       | 176       | 131       | 51        | 58        | 42        | 27                               |
| <b>公司查冊 COMPANY SEARCH</b>   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |                                  |
| 查閱縮微膠片/紙張檔案<br>(2005年2月28日起停止的服務)<br>Microfiches/Paper files search<br>(service ceased on 28 February 2005)  | 1,842,566 | 1,972,513 | 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   | N/A       | N/A       | N/A                              |
| 查閱文件影像紀錄<br>(2005年2月28日起提供的服務)<br>Document image record search<br>(service available since 28 February 2005) | N/A       | N/A       | N/A       | N/A       | N/A       | N/A       | N/A       | N/A       | N/A       | N/A       | N/A       | N/A       | 2,196,679 | 2,706,566 | 2,906,186 | 1,572,993                        |
| 查閱董事索引<br>(1994年11月起提供的服務)<br>Directors index search<br>(service available since November 1994)              | N/A       | 52        | 637       | 644       | 623       | 1,002     | 928       | 11,916    | 67,249    | 103,554   | 121,964   | 153,212   | 133,996   | 152,114   | 187,264   | 116,342                          |
| 查閱公司資料<br>(2000年3月31日起提供的服務)<br>Company particulars search<br>(service available since 31 March 2000)        | N/A       | N/A       | N/A       | N/A       | N/A       | N/A       | N/A       | 5,400     | 47,379    | 60,887    | 82,616    | 95,518    | 107,872   | 122,705   | 134,631   | 79,096                           |

# 附錄 B

## APPENDIX B

年份 Year

|  | 1993  | 1994  | 1995  | 1996  | 1997  | 1998  | 1999  | 2000  | 2001  | 2002  | 2003  | 2004  | 2005  | 2006   | 2007   | 2008<br>(首6個月<br>first 6 months) |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|----------------------------------|
| <b>公司清盤 COMPANY LIQUIDATION</b>  |       |       |       |       |       |       |       |       |       |       |       |       |       |        |        |                                  |
| <b>成員自動清盤<br/>Members' voluntary winding-up</b>  |       |       |       |       |       |       |       |       |       |       |       |       |       |        |        |                                  |
| — 已展開的個案<br>Cases commenced  | N.A.  | N.A.  | 2,992 | 3,250 | 2,638 | 3,005 | 3,067 | 1,581 | 1,178 | 1,085 | 946   | 825   | 788   | 776    | 761    | 382                              |
| — 處理中的個案<br>Cases in progress  | N.A.  | N.A.  | 3,548 | 3,390 | 2,887 | 3,130 | 3,000 | 1,870 | 1,518 | 1,333 | 1,235 | 1,141 | 1,150 | 1,137  | 1,128  | 1,130                            |
| <b>債權人自動清盤<br/>Creditors' voluntary winding-up</b>   |       |       |       |       |       |       |       |       |       |       |       |       |       |        |        |                                  |
| — 已展開的個案<br>Cases commenced  | N.A.  | N.A.  | 182   | 174   | 107   | 211   | 322   | 164   | 229   | 267   | 217   | 256   | 192   | 175    | 139    | 75                               |
| — 處理中的個案<br>Cases in progress  | N.A.  | N.A.  | 508   | 428   | 353   | 439   | 573   | 490   | 560   | 657   | 589   | 636   | 656   | 600    | 571    | 588                              |
| <b>檢控 PROSECUTIONS</b>   |       |       |       |       |       |       |       |       |       |       |       |       |       |        |        |                                  |
| 發出傳票數目<br>Summons issued   | 248   | 205   | 273   | 195   | 200   | 302   | 172   | 235   | 238   | 139   | 1,351 | 1,474 | 3,462 | 6,028  | 6,125  | 2,884                            |
| 定罪率<br>Conviction rate   | 88%   | 88%   | 94%   | 94%   | 90%   | 76%   | 53%   | 49%   | 23%   | 67%   | 24%   | 51%   | 45%   | 40%    | 37%    | 34%                              |
| 罰款總數<br>Total fines (HK\$'000港元)   | 1,581 | 2,875 | 3,357 | 3,889 | 2,427 | 4,181 | 431   | 751   | 254   | 862   | 1,504 | 5,670 | 9,584 | 13,710 | 13,516 | 6,534                            |
| <b>被取消資格人士 DISQUALIFIED PERSONS</b>  |       |       |       |       |       |       |       |       |       |       |       |       |       |        |        |                                  |
| 截至年底登記冊上<br>被取消資格人士數目<br>(自1994年5月推行)<br>No. of disqualified persons on<br>register at end of year<br>(starting from May 1994) | N/A   | 2     | 46    | 74    | 77    | 70    | 70    | 69    | 105   | 123   | 140   | 178   | 199   | 229    | 243    | 265                              |
| <b>非香港公司 NON-HONG KONG COMPANIES</b>   |       |       |       |       |       |       |       |       |       |       |       |       |       |        |        |                                  |
| 在香港新註冊的非香港公司<br>Newly registered<br>non-Hong Kong companies  | 498   | 573   | 582   | 665   | 713   | 570   | 658   | 814   | 812   | 700   | 724   | 735   | 620   | 608    | 748    | 460                              |
| 不再在香港設有營業地點<br>的公司<br>Ceased to have a place of<br>business in Hong Kong   | 147   | 161   | 221   | 378   | 250   | 325   | 341   | 350   | 448   | 447   | 451   | 439   | 411   | 387    | 376    | 215                              |
| 截至年底登記冊上的非香港<br>公司數目<br>No. of non-Hong Kong<br>companies on register<br>at end of year  | 3,544 | 3,956 | 4,317 | 4,604 | 5,067 | 5,312 | 5,629 | 6,093 | 6,457 | 6,710 | 6,983 | 7,279 | 7,488 | 7,709  | 8,081  | 8,326                            |

N.A. = 沒有該項統計數字 Statistics not available

N/A = 不適用 Not applicable

年份 Year

|   | 1993   | 1994 | 1995 | 1996  | 1997  | 1998  | 1999  | 2000  | 2001  | 2002  | 2003  | 2004  | 2005               | 2006  | 2007  | 2008                      |
|---|--|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------------------|-------|-------|---------------------------|
|   | 截至年底登記冊上的公司數目<br>No. of companies on register at end of year |      |      |       |       |       |       |       |       |       |       |       |                    |       |       | 截至<br>6月30日<br>At 30 June |
| 根據《公司條例》第XI部註冊的非香港公司數目(按成立地方劃分)<br>DISTRIBUTION OF NON-HONG KONG COMPANIES REGISTERED UNDER PART XI OF<br>THE COMPANIES ORDINANCE BY PLACE OF INCORPORATION |  |      |      |       |       |       |       |       |       |       |       |       |                    |       |       |                           |
| 澳洲<br>Australia   | 99   | 110  | 117  | 107   | 107   | 108   | 107   | 112   | 121   | 116   | 110   | 110   | 106                | 113   | 109   | 111                       |
| 百慕大<br>Bermuda  | 298  | 349  | 381  | 423   | 478   | 510   | 538   | 592   | 617   | 632   | 638   | 642   | 643                | 647   | 648   | 652                       |
| 英屬維爾京群島<br>British Virgin Islands   | 572  | 756  | 922  | 1,121 | 1,359 | 1,561 | 1,816 | 2,044 | 2,215 | 2,372 | 2,493 | 2,655 | 2,754 <sup>†</sup> | 2,876 | 3,094 | 3,227                     |
| 開曼群島<br>Cayman Islands  | 98   | 120  | 128  | 149   | 186   | 204   | 234   | 332   | 442   | 532   | 583   | 630   | 677                | 729   | 791   | 856                       |
| 日本<br>Japan   | 318  | 336  | 368  | 381   | 368   | 339   | 318   | 304   | 297   | 283   | 281   | 274   | 260                | 257   | 249   | 245                       |
| 利比里亞<br>Liberia   | 135  | 139  | 130  | 123   | 113   | 108   | 131   | 140   | 132   | 124   | 182   | 179   | 154                | 120   | 124   | 149                       |
| 巴拿馬<br>Panama   | 83   | 83   | 80   | 68    | 69    | 70    | 80    | 93    | 104   | 111   | 133   | 177   | 212                | 229   | 242   | 249                       |
| 中國大陸<br>The Mainland of China   | -  | 53   | 59   | 70    | 91    | 101   | 108   | 119   | 129   | 155   | 186   | 204   | 207                | 231   | 237   | 241                       |
| 新加坡<br>Singapore  | 148  | 156  | 165  | 175   | 202   | 208   | 212   | 224   | 227   | 218   | 224   | 227   | 241                | 238   | 244   | 246                       |
| 英國<br>United Kingdom  | 373  | 383  | 395  | 402   | 414   | 415   | 398   | 400   | 407   | 395   | 393   | 388   | 400 <sup>†</sup>   | 412   | 426   | 426                       |
| 美國<br>United States of America  | 694  | 747  | 797  | 800   | 822   | 801   | 796   | 799   | 776   | 756   | 729   | 736   | 734                | 730   | 724   | 721                       |
| 其他<br>Others  | 726  | 724  | 775  | 785   | 858   | 887   | 891   | 934   | 990   | 1,016 | 1,031 | 1,057 | 1,100 <sup>†</sup> | 1,127 | 1,193 | 1,203                     |

<sup>†</sup> 重列 Restated



# 附錄 C APPENDIX C

## 審計署署長報告



香港特別行政區政府  
審計署

### 獨立審計報告 致立法會

茲證明我已審核及審計列載於第67至91頁公司註冊處營運基金的財務報表，該等財務報表包括於2008年3月31日的資產負債表與截至該日止年度的損益表、權益變動表和現金流量表，以及主要會計政策概要及其他附註解釋。

### 公司註冊處營運基金總經理 就財務報表須承擔的責任

公司註冊處營運基金總經理須負責按照《營運基金條例》（第430章）第7(4)條及香港財務報告準則，製備及真實而中肯地列報該等財務報表。這責任包括設計、實施及維護與製備及真實而中肯地列報財務報表有關的內部控制，以使財務報表不存有由於欺詐或錯誤而導致的重大錯誤陳述；選擇和應用適當的會計政策；以及按情況作出合理的會計估計。

### 審計師的責任

我的責任是根據我的審計對該等財務報表作出意見。我已按照《營運基金條例》第7(5)條及審計署的審計準則進行審計。這些準則要求我遵守道德規範，並規劃及執行審計，以合理確定財務報表是否不存有任何重大錯誤陳述。

審計涉及執行程序以獲取有關財務報表所載金額及披露資料的審計憑證。所選定的程序取決於審計師的判斷，包括評估由於

## Report of the Director of Audit

**Audit Commission**  
The Government of the Hong Kong  
Special Administrative Region

### Independent Audit Report To the Legislative Council

I certify that I have examined and audited the financial statements of the Companies Registry Trading Fund set out on pages 67 to 91, which comprise the balance sheet as at 31 March 2008, and the profit and loss account, statement of changes in equity and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

### General Manager, Companies Registry Trading Fund's responsibility for the financial statements

The General Manager, Companies Registry Trading Fund is responsible for the preparation and the true and fair presentation of these financial statements in accordance with section 7(4) of the Trading Funds Ordinance (Cap.430) and Hong Kong Financial Reporting Standards. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with section 7(5) of the Trading Funds Ordinance and the Audit Commission auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including

欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時，審計師考慮與該基金製備及真實而中肯地列報財務報表有關的內部控制，以設計適當的審計程序，但並非為對基金的內部控制的效能發表意見。審計亦包括評價公司註冊處營運基金總經理所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價財務報表的整體列報方式。

我相信，我所獲得的審計憑證是充足和適當地為我的審計意見提供基礎。

### 意見

我認為，該等財務報表已按照香港財務報告準則真實而中肯地反映公司註冊處營運基金於2008年3月31日的狀況及截至該日止年度的運作成果及現金流量，並已按照《營運基金條例》第7(4)條所規定的方式妥為製備。

審計署署長

(審計署助理署長應國榮代行)

審計署

香港灣仔

告士打道7號

入境事務大樓26樓

2008年9月10日

the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and true and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the General Manager, Companies Registry Trading Fund, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit 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 2008 and of its results of operations and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the manner provided in section 7(4) of the Trading Funds Ordinance.

(YING Kwok-wing)

Assistant Director of Audit  
for Director of Audit

Audit Commission

26th Floor, Immigration Tower

7 Gloucester Road

Wanchai, Hong Kong

10 September 2008

周年帳目表  
Annual Accounts

公司註冊處營運基金

截至2008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 2008

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2008年3月31日止年度  
for the Year Ended 31 March 2008

| (以港幣千元位列示)<br>(Expressed in thousands of Hong Kong dollars) |                                | 註釋<br>Note | 2008      | 2007      |
|---|--------------------------------|------------|-----------|-----------|
| 營業額   | Turnover                       | (3)        | 366,436   | 322,169   |
| 運作成本  | Operating costs                | (4)        | (229,484) | (197,792) |
| 運作盈利  | Profit from operations         |            | 136,952   | 124,377   |
| 其他收入  | Other income                   | (5)        | 17,135    | 15,986    |
| 除稅前盈利   | Profit before tax              |            | 154,087   | 140,363   |
| 稅款  | Taxation                       | (6)        | (23,942)  | (21,728)  |
| 除稅後盈利   | Profit after tax               |            | 130,145   | 118,635   |
| 股息  | Dividend                       | (7)        | (65,073)  | (59,318)  |
| 保留盈利  | Profit retained                |            | 65,072    | 59,317    |
| 固定資產回報率   | Rate of return on fixed assets | (8)        | 26.8%     | 23.2%     |

第七十三頁至九十一頁之註釋亦為此帳目的一部分。  
The notes on pages 73 to 91 form part of these accounts.

## 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

於2008年3月31日  
as at 31 March 2008

| (以港幣千元位列示)<br>(Expressed in thousands of Hong Kong dollars) |  | 註釋<br>Note | 2008            | 2007     |
|---|--|------------|-----------------|----------|
| <b>非流動資產</b>  | <b>Non-current assets</b>                    |            |                 |          |
| 物業、設備及器材  | Property, plant and equipment                | (9)        | <b>351,959</b>  | 355,603  |
| 無形資產  | Intangible assets                            | (10)       | <b>60,327</b>   | 75,940   |
|   |  |            | <b>412,286</b>  | 431,543  |
| <b>流動資產</b>   | <b>Current assets</b>                        |            |                 |          |
| 應收帳款及預付款項   | Debtors and prepayments                      |            | <b>10,704</b>   | 5,642    |
| 應收有關連機構帳款   | Amounts due from related parties             |            | <b>1,115</b>    | 601      |
| 銀行存款  | Placements with banks                        |            | <b>409,800</b>  | 321,500  |
| 現金及銀行結餘   | Cash and bank balances                       |            | <b>16,330</b>   | 7,329    |
|   |  |            | <b>437,949</b>  | 335,072  |
| <b>流動負債</b>   | <b>Current liabilities</b>                   |            |                 |          |
| 應付帳款  | Creditors                                    |            | <b>(23,762)</b> | (23,435) |
| 應付有關連機構帳款   | Amounts due to related parties               |            | <b>(38,235)</b> | (30,281) |
| 應付稅款  | Tax payable                                  |            | <b>(9,022)</b>  | (5,158)  |
|   |  |            | <b>(71,019)</b> | (58,874) |
| <b>流動資產淨額</b>   | <b>Net current assets</b>                    |            | <b>366,930</b>  | 276,198  |
| <b>總資產減去流動負債</b>  | <b>Total assets less current liabilities</b> |            | <b>779,216</b>  | 707,741  |
| <b>非流動負債</b>  | <b>Non-current liabilities</b>               |            |                 |          |
| 遞延稅款  | Deferred tax                                 | (11)       | <b>(11,291)</b> | (14,378) |
| 僱員福利撥備  | Provision for employee benefits              |            | <b>(47,506)</b> | (43,771) |
|   |  |            | <b>(58,797)</b> | (58,149) |
| <b>淨資產</b>  | <b>NET ASSETS</b>                            |            | <b>720,419</b>  | 649,592  |

| (以港幣千元位列示)<br>(Expressed in thousands of Hong Kong dollars) |                             | 註釋<br>Note | 2008           | 2007    |
|---|-----------------------------|------------|----------------|---------|
| <b>資本及儲備</b>  | <b>CAPITAL AND RESERVES</b> |            |                |         |
| 營運基金資本  | Trading fund capital        | (12)       | <b>138,460</b> | 138,460 |
| 保留盈利  | Retained earnings           | (13)       | <b>516,886</b> | 451,814 |
| 擬發股息  | Proposed dividend           |            | <b>65,073</b>  | 59,318  |
|   |                             |            | <b>720,419</b> | 649,592 |

第七十三頁至九十一頁之註釋亦為此帳目的一部分。  
The notes on pages 73 to 91 form part of these accounts.



鍾麗玲女士 Ms Ada L L Chung

公司註冊處處長暨 Registrar of Companies and  
公司註冊處營運基金總經理 General Manager, Companies Registry Trading Fund  
二零零八年九月十日 10 September 2008

## 附錄 C APPENDIX C

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

截至2008年3月31日止年度  
for the Year Ended 31 March 2008

| (以港幣千元位列示)<br>(Expressed in thousands of Hong Kong dollars) |                               | 註釋<br>Note | 2008     | 2007     |
|---|-------------------------------|------------|----------|----------|
| 在年初的結餘  | Balance at beginning of year  |            | 649,592  | 588,019  |
| 年內除稅後盈利   | Profit after tax for the year |            | 130,145  | 118,635  |
| 年內已付股息  | Dividend paid during the year |            | (59,318) | (57,062) |
| 在年終的結餘  | Balance at end of year        |            | 720,419  | 649,592  |

第七十三頁至九十一頁之註釋亦為此帳目的一部分。  
The notes on pages 73 to 91 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2008年3月31日止年度  
for the Year Ended 31 March 2008

| (以港幣千元位列示)<br>(Expressed in thousands of Hong Kong dollars) |  | 註釋<br>Note | 2008            | 2007      |
|---|--|------------|-----------------|-----------|
| <b>來自營運項目之<br/>現金流量</b>                                     | <b>Cash flows from<br/>operating activities</b>                    |            |                 |           |
| 運作盈利  | Profit from operations   |            | <b>136,952</b>  | 124,377   |
| 折舊及攤銷   | Depreciation and amortisation                                      |            | <b>35,990</b>   | 34,441    |
| 應付帳款的增加   | Increase in creditors  |            | <b>4,399</b>    | 2,764     |
| 應付有關連機構帳款的<br>增加 / (減少)                                     | Increase / (Decrease) in amounts<br>due to related parties         |            | <b>8,329</b>    | (4,408)   |
| 僱員福利撥備的<br>增加 / (減少)  | Increase / (Decrease) in provision for<br>employee benefits        |            | <b>3,973</b>    | (391)     |
| 應收帳款及預付款項的<br>增加  | Increase in debtors and<br>prepayments                             |            | <b>(4,816)</b>  | (115)     |
| 應收有關連機構帳款的<br>(增加) / 減少                                     | (Increase) / Decrease in amounts due<br>from related parties       |            | <b>(514)</b>    | 349       |
| 已付利得稅   | Profit tax paid  |            | <b>(23,164)</b> | (37,755)  |
| <b>來自營運項目之<br/>現金淨額</b>                                     | <b>Net cash from<br/>operating activities</b>                      |            | <b>161,149</b>  | 119,262   |
| <b>來自投資項目之<br/>現金流量</b>                                     | <b>Cash flows from<br/>investing activities</b>                    |            |                 |           |
| 銀行存款的增加<br>(等同現金除外)   | Increase in placements with banks<br>(other than cash equivalents) |            | <b>(36,400)</b> | (156,700) |
| 已收利息  | Interest received  |            | <b>16,889</b>   | 11,741    |
| 購買物業、設備及器材<br>和無形資產   | Purchase of property, plant and<br>equipment and intangible assets |            | <b>(21,419)</b> | (50,734)  |
| <b>用作投資項目之<br/>現金淨額</b>                                     | <b>Net cash used in<br/>investing activities</b>                   |            | <b>(40,930)</b> | (195,693) |



## 附錄 C APPENDIX C

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

截至2008年3月31日止年度  
for the Year Ended 31 March 2008

| (以港幣千元位列示)<br>(Expressed in thousands of Hong Kong dollars) |   | 註釋<br>Note | 2008     | 2007      |
|---|---|------------|----------|-----------|
| 來自融資項目之<br>現金流量   | Cash flows from<br>financing activities                 |            |          |           |
| 已付股息  | Dividend paid   |            | (59,318) | (57,062)  |
| 用作融資項目之<br>現金淨額   | Net cash used in<br>financing activities                |            | (59,318) | (57,062)  |
| 現金及等同現金的<br>增加/(減少)淨額                                       | Net increase/(decrease) in cash<br>and cash equivalents |            | 60,901   | (133,493) |
| 在年初的現金及<br>等同現金   | Cash and cash equivalents at<br>beginning of year       |            | 41,829   | 175,322   |
| 在年終的現金及<br>等同現金   | Cash and cash equivalents at<br>end of year             | (14)       | 102,730  | 41,829    |

第七十三頁至九十一頁之註釋亦為此帳目的一部分。  
The notes on pages 73 to 91 form part of these accounts.

## 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。

香港會計師公會頒布多項於本會計年度首次生效的新增及經修訂的香港財務報告準則。採納這些準則對營運基金的運作成果及財務狀況並無重大影響，而本財務報表已按照新增的香港財務報告準則第7號「金融工具：披露」的規定披露更多資料(見註釋17)。

#### (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。

### 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 first effective for the current accounting period. Adoption of these HKFRSs has no significant impact on the CRTF's results of operations and financial position, while expanded disclosure has been made in the financial statements in accordance with the new HKFRS 7, "Financial Instruments: Disclosures" (see note 17).

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

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

## 附錄 C

### APPENDIX C

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。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。

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, 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 of 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. 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) 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。貸款及應收帳款採用實際利率法按攤銷成本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，最初的成本值是以以前立法局成立

(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 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

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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、傢具及裝置、汽車及其他器材。

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

- |                                    |        |
|------------------------------------|--------|
| — 物業                               | 30年    |
| — 電腦器材                             | 3 - 5年 |
| — 傢具及裝置                            | 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。

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.

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) 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。

(g) 收益稅

(i) 政府要求營運基金須支付根據《稅務條例》(第112章)的規定計算的名義利得稅。本年度稅項支出包括本期稅款及遞延稅款資產和負債的變動。

(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) Income tax

(i) The Government requires the CRTF to pay a notional profits tax calculated on the basis of the provisions of the Inland Revenue Ordinance (Cap. 112). Tax expense for the year comprises current tax and movements in deferred tax assets and liabilities.

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(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。

遞延稅款的確認金額的計算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。

(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 recognised is measured based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, using tax rates enacted or substantively enacted at the 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.

(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。

(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。

(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府部門，營運基金，以及受政府

(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) 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) 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 financially autonomous bodies controlled or significantly



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所控制或政府對其有重大影響力的財政自主組織。

influenced by the Government, in the ordinary course of its business.

(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。

(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. 營業額

### 3. Turnover

|           |   | 2008           | 2007           |
|-----------|---|----------------|----------------|
| 押記文件登記費   | Charges registration fees                       | 18,995         | 14,589         |
| 公司註冊成立費   | Incorporation fees                              | 174,336        | 145,395        |
| 年報表登記費    | Annual registration fees                        | 89,359         | 85,609         |
| 查冊及影印收費   | Searches and copying fees                       | 49,057         | 44,518         |
| 管理及代收服務費用 | Fees for administration and collection services | 6,943          | 6,327          |
| 其他費用      | Others fees                                     | 27,746         | 25,731         |
|           |   | <b>366,436</b> | <b>322,169</b> |

### 4. 運作成本

### 4. Operating costs

|        |                                  | 2008           | 2007           |
|--------|----------------------------------|----------------|----------------|
| 員工費用   | Staff costs                      | 156,778        | 133,731        |
| 一般運作開支 | General operating expenses       | 35,121         | 28,564         |
| 中央行政費用 | Central administration overheads | 1,159          | 657            |
| 折舊及攤銷  | Depreciation and amortisation    | 35,990         | 34,441         |
| 審計師酬勞  | Auditor's remuneration           | 436            | 399            |
|        |                                  | <b>229,484</b> | <b>197,792</b> |

## 5. 其他收入

## 5. Other income

|        |                             | 2008   | 2007   |
|--------|-----------------------------|--------|--------|
| 銀行存款利息 | Interest from bank deposits | 17,135 | 15,986 |

## 6. 稅款

## 6. Taxation

(a) 於損益表內扣除的稅額如下：

(a) Taxation charged to the profit and loss account represents:

|               |   | 2008    | 2007    |
|---------------|---|---------|---------|
| <b>本期稅款</b>   | <b>Current tax</b>                                |         |         |
| 本年名義利得稅的撥備    | Provision for notional profits tax for the year   | 27,029  | 24,009  |
| 往年撥備過多的金額     | Overprovision in respect of prior year            | —       | (39)    |
|               |   | 27,029  | 23,970  |
| <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 | (3,087) | (2,242) |
| <b>稅項支出總額</b> | <b>Total tax expense</b>                          | 23,942  | 21,728  |

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(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:

|   |   | 2008           | 2007    |
|---|---|----------------|---------|
| 除稅前盈利                                   | Profit before tax   | <b>154,087</b> | 140,363 |
| 按香港利得稅稅率17.5%<br>(2007年：17.5%)<br>計算的稅項 | Tax at Hong Kong profits<br>tax rate of 17.5%<br>(2007 : 17.5%) | <b>26,965</b>  | 24,564  |
| 2007-08年度的一次<br>過稅項寬減                   | One-off tax reduction in 2007-08                                | <b>(25)</b>    | —       |
| 非應課稅收入的稅項<br>影響                         | Tax effect of non-taxable revenue                               | <b>(2,998)</b> | (2,797) |
| 往年撥備過多的金額                               | Overprovision in respect of prior year                          | —              | (39)    |
| 實際稅項支出                                  | Actual tax expense  | <b>23,942</b>  | 21,728  |

### 7. 股息

就截至2008年3月31日止年度擬發  
港幣6,507.3萬元作股息給政府（2007  
年：港幣5,931.8萬元）。

### 7. Dividend

An amount of HK\$65,073,000 (2007 : HK\$59,318,000) is  
proposed as dividend to the Government for the year ended  
31 March 2008.

### 8. 固定資產回報率

固定資產回報率是以除稅後盈利（不  
包括利息收入及利息支出）除以固定  
資產平均淨值計算，並以百分比的方  
式表達。固定資產包括物業、設備及  
器材和無形資產。預期營運基金可以  
達到由財政司司長所釐定的固定資產  
目標回報率每年8.3%。

### 8. Rate of return on fixed assets

The rate of return on fixed assets is calculated as profit after tax  
(excluding interest income and interest expenses) divided by  
average net fixed assets, and expressed as a percentage. Fixed  
assets include property, plant and equipment, and intangible  
assets. The CRTF is expected to meet a target rate of return on  
fixed assets of 8.3% per year as determined by the Financial  
Secretary.

9. 物業、設備及器材

9. Property, plant and equipment

|                    |                                 | 土地及<br>建築物          | 電腦器材                  | 傢具及<br>裝置               | 辦公室及<br>特殊器材                        | 總額             |
|--------------------|---------------------------------|---------------------|-----------------------|-------------------------|-------------------------------------|----------------|
|                    |                                 | Land &<br>buildings | Computer<br>equipment | Furniture<br>& fittings | Office &<br>specialist<br>equipment | Total          |
| <b>成本</b>          | <b>Cost</b>                     |                     |                       |                         |                                     |                |
| 在2006年4月1日         | At 1 April 2006                 | 398,511             | 21,832                | 18,092                  | 275                                 | 438,710        |
| 增加                 | Additions                       | —                   | 1,492                 | 6,387                   | —                                   | 7,879          |
| 售賣                 | Disposal                        | —                   | —                     | (16,934)                | —                                   | (16,934)       |
| 在2007年3月31日        | At 31 March 2007                | 398,511             | 23,324                | 7,545                   | 275                                 | 429,655        |
| 增加                 | Additions                       | —                   | 212                   | 5,891                   | —                                   | 6,103          |
| <b>在2008年3月31日</b> | <b>At 31 March 2008</b>         | <b>398,511</b>      | <b>23,536</b>         | <b>13,436</b>           | <b>275</b>                          | <b>435,758</b> |
| <b>累計折舊</b>        | <b>Accumulated depreciation</b> |                     |                       |                         |                                     |                |
| 在2006年4月1日         | At 1 April 2006                 | 54,807              | 10,406                | 16,956                  | 275                                 | 82,444         |
| 年內費用               | Charge for the year             | 4,444               | 3,516                 | 582                     | —                                   | 8,542          |
| 售賣後撥回              | Written back on<br>disposal     | —                   | —                     | (16,934)                | —                                   | (16,934)       |
| 在2007年3月31日        | At 31 March 2007                | 59,251              | 13,922                | 604                     | 275                                 | 74,052         |
| 年內費用               | Charge for the year             | 4,445               | 3,226                 | 2,076                   | —                                   | 9,747          |
| <b>在2008年3月31日</b> | <b>At 31 March 2008</b>         | <b>63,696</b>       | <b>17,148</b>         | <b>2,680</b>            | <b>275</b>                          | <b>83,799</b>  |
| <b>帳面淨值</b>        | <b>Net Book Value</b>           |                     |                       |                         |                                     |                |
| <b>在2008年3月31日</b> | <b>At 31 March 2008</b>         | <b>334,815</b>      | <b>6,388</b>          | <b>10,756</b>           | <b>—</b>                            | <b>351,959</b> |
| 在2007年3月31日        | At 31 March 2007                | 339,260             | 9,402                 | 6,941                   | —                                   | 355,603        |

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### 10. 無形資產

### 10. Intangible assets

|             |                                 | 電腦軟件<br>牌照及系統開發成本<br>Computer software<br>licences and system<br>development costs |         |
|-------------|---------------------------------|--|---------|
|             |                                 | 2008   | 2007    |
| <b>成本</b>   | <b>Cost</b>                     |  |         |
| 在年初         | At beginning of year            | <b>130,290</b>   | 126,817 |
| 增加          | Additions                       | <b>10,630</b>  | 3,473   |
| 在年終         | At end of year                  | <b>140,920</b>   | 130,290 |
| <b>累計攤銷</b> | <b>Accumulated amortisation</b> |  |         |
| 在年初         | At beginning of year            | <b>54,350</b>  | 28,451  |
| 年內費用        | Charge for the year             | <b>26,243</b>  | 25,899  |
| 在年終         | At end of year                  | <b>80,593</b>  | 54,350  |
| <b>帳面淨值</b> | <b>Net Book Value</b>           |  |         |
| 在年終         | At end of year                  | <b>60,327</b>  | 75,940  |

### 11. 遞延稅款

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及攤銷而產生。年內的變動如下：

### 11. Deferred tax

The deferred tax liability recognised in the balance sheet arises entirely from depreciation allowances which are in excess of the related depreciation and amortisation. The movements during the year are as follows:

|        |                                     | 2008           | 2007    |
|--------|-------------------------------------|----------------|---------|
| 在年初的結餘 | Balance at beginning of year        | <b>14,378</b>  | 16,620  |
| 損益表內轉回 | Credited to profit and loss account | <b>(3,087)</b> | (2,242) |
| 在年終的結餘 | Balance at end of year              | <b>11,291</b>  | 14,378  |

## 12. 營運基金資本

此為政府對公司註冊處營運基金的投資。

## 12. Trading fund capital

This represents the Government's investment in the CRTF.

## 13. 保留盈利

## 13. Retained earnings

|         |                               | 2008     | 2007     |
|---------|-------------------------------|----------|----------|
| 在年初的結餘  | Balance at beginning of year  | 451,814  | 392,497  |
| 年內除稅後盈利 | Profit after tax for the year | 130,145  | 118,635  |
| 擬發股息    | Proposed dividend             | (65,073) | (59,318) |
| 在年終的結餘  | Balance at end of year        | 516,886  | 451,814  |

## 14. 現金及等同現金

## 14. Cash and cash equivalents

|                  |   | 2008    | 2007   |
|------------------|---|---------|--------|
| 現金及銀行結餘          | Cash and bank balances                              | 16,330  | 7,329  |
| 銀行存款<br>(等同現金部分) | Placements with banks<br>(cash equivalents portion) | 86,400  | 34,500 |
| 在年終的現金及<br>等同現金  | Cash and cash equivalents<br>at end of year         | 102,730 | 41,829 |

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#### 15. 有關連機構的交易

除了那些在帳目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1,056.6萬元（2007年：港幣962.2萬元）；
- (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1,481.2萬元（2007年：港幣1,210.5萬元）；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585.7萬元（2007年：港幣607.2萬元）。

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。

#### 15. Related party transactions

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\$10,566,000 (2007 : HK\$9,622,000);
- (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\$14,812,000 (2007 : HK\$12,105,000); and
- (c) Capital expenditure in relation to information technology and renovation services provided by related parties amounted to HK\$5,857,000 (2007 : HK\$6,072,000).

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.

## 16. 資本承擔

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：

|         |                                       | 2008          | 2007          |
|---------|---------------------------------------|---------------|---------------|
| 已核准及簽約  | Authorised and contracted for         | 15,548        | 11,017        |
| 已核准惟未簽約 | Authorised but not yet contracted for | 17,000        | —             |
|         |                                       | <u>32,548</u> | <u>11,017</u> |

## 16. Capital commitments

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

## 17. 金融風險管理

### (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) 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。

在結算日，營運基金並無信貸風險相當集中的情況。下表列出在結算日未計及所持有的任何抵押品或其他改善信貸質素項目的最高信貸風險承擔：

## 17. Financial risk management

### (a) Investment policy

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

### (b) 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.

At the balance sheet date, the CRTF does not have significant concentrations of credit risk. The maximum exposure to credit risk at the balance sheet date without taking account of any collateral held or other credit enhancements is shown below:



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|               |                                     | 2008           | 2007           |
|---------------|-------------------------------------|----------------|----------------|
| 應收帳款          | Debtors                             | 5,708          | 5,462          |
| 應收有關連機構<br>帳款 | Amounts due from related<br>parties | 1,115          | 601            |
| 銀行存款          | Placements with banks               | 409,800        | 312,500        |
| 銀行結餘          | Bank balances                       | 16,303         | 7,301          |
|               |                                     | <b>432,926</b> | <b>325,864</b> |

應收帳款主要包括應收利息，相關的信貸風險極低。

Debtors include mainly accrued interest and the associated credit risk is minimal.

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。

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

### (c) 流動資金風險

### (c) Liquidity risk

流動資金風險指機構在履行與金融負債相關的責任時遇到困難的風險。

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities.

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。由於營運基金的流動資金充裕，因此流動資金風險極低。

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. As the CRTF has a strong liquidity position, it has a very low level of liquidity risk.

### (d) 利率風險

### (d) Interest rate risk

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。

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.

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，市場利率變動不會影響其帳面值及營運基金的盈利和儲備。

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。營運基金無須面對重大的現金流量利率風險，因為營運基金的主要金融工具，並不是浮息的。

下表以主要計息資產在結算日的帳面值並按到期日列載營運基金須承擔的利率風險。

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes 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, changes in market interest rates will not affect their carrying amounts and the CRTF's profit and reserves.

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 is not exposed to material cash flow interest rate risk because it has no major financial instruments bearing interest at a floating rate.

The table below sets out the CRTF's exposure to interest rate risk, based on the major interest bearing assets stated at carrying amounts at the balance sheet date and categorised by maturity dates.

|             |                       | 3個月或<br>以下<br>3 months<br>or less | 超過3個月<br>但不超過1年<br>More than 3<br>months but not<br>more than 1 year | 總額<br>Total |
|-------------|-----------------------|-----------------------------------|--|-------------|
| <b>2008</b> |                       |                                   |  |             |
| 銀行存款        | Placements with banks | 218,600                           | 191,200  | 409,800     |
| <b>2007</b> |                       |                                   |  |             |
| 銀行存款        | Placements with banks | 135,900                           | 185,600  | 321,500     |

## 附錄 C APPENDIX C

### (e) 貨幣風險

貨幣風險指金融工具的公平值或未來現金流量會因匯率變動而波動的風險。

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。

### (f) 公平值

在活躍市場買賣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。

### (e) Currency risk

Currency risk is the risk that the fair value or future cash flows 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.

### (f) Fair values

The fair value of financial instruments traded in active markets is based on quoted market 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.

### 18. 已頒布但於截至2008年3月31日止年度尚未生效的修訂、新準則及詮釋的可能影響

直至本財務報表發出之日，香港會計師公會已頒布多項修訂、新準則及詮釋。該等修訂、新準則及詮釋於截至2008年3月31日止年度尚未生效，亦沒有提前在本財務報表中採納。

營運基金正就該等修訂、新準則及詮釋在首次採納期間預期會產生的影響進行評估。直至目前為止，營運基金得出的結論為採納該等修訂、新準則及詮釋不大可能會對營運基金的運作成果及財務狀況構成重大影響。

### 18. Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2008

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2008 and which have not been early adopted in these financial statements.

The CRTF is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial adoption. So far it has concluded that the adoption of them is unlikely to have a significant impact on the CRTF's results of operations and financial position.

以下修訂準則可能會引致日後的財務報表須作出新的或經修訂的資料披露：

The following revised standard may result in new or amended disclosures in future financial statements:

在以下日期或之後  
開始的會計期間生效  
**Effective for  
accounting periods  
beginning on or after**

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香港會計準則第1號(修訂)：財務報表的呈報

2009年1月1日

HKAS1 (Revised), Presentation of Financial Statements

1 January 2009