

新《公司條例》— 廿載耕耘 再展新章

New Companies Ordinance
A New Chapter at the
20th Anniversary





公司註冊處營運基金
COMPANIES REGISTRY TRADING FUND

年報
Annual Report

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Our Management Board

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4 徐麗貞女士 Ms Kitty LC TSUI
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2 吳輝明先生 Mr Louie FM NG
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公司註冊處經理 Registry Manager

6 何劉家錦女士 Mrs Karen KK HO
副首席律師 Deputy Principal Solicitor



理想

Vision

受世界認同為卓越的公司註冊處，為社會提供優質服務。

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

使命

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 enhance 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.





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，不斷提升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 types 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 enhance the level and quality of our services and facilities.



運籌帷幄
strategies



總經理報告

General Manager's Statement

眾志成城，齊展新章

Together, we will enter a new chapter.

我很高興向大家發表二零一二至二零一三年公司註冊處年報。這年是成績斐然的一年，見證了立法會通過新《公司條例》、本處成立二十周年，以及我擔任公司註冊處營運基金總經理六周年。

I have great pleasure in presenting the Companies Registry's Annual Report for 2012-13 – a remarkable year which witnessed the passage of the new Companies Ordinance by the Legislative Council, the Registry's 20th Anniversary, and my 6th Anniversary as the General Manager of the Companies Registry Trading Fund.

新《公司條例》

我相信新《公司條例》是香港歷史上制定的最長和最複雜的主體法例之一，《公司條例》包含了超過900項條文、11個附表，以及接近700條對現行法例的相應修訂。重寫公司法確實是一項極具挑戰的工作，我很榮幸是重寫工作團隊中的一員，能夠見證新《公司條例》於二零一二年七月十二日在立法會獲得通過。

《公司條例草案》於二零一一年一月提交立法會，是公司條例草案專責小組（小組成員由財經事務及庫務局和本處人員組成）自二零零六

The New Companies Ordinance

With more than 900 sections, 11 schedules and almost 700 consequential amendments to existing law, the new Companies Ordinance is, I believe, one of the longest and most complex piece of legislation ever enacted in Hong Kong. The rewrite of the company law has been an enormously challenging project, and I was honoured to be among the team who witnessed its passage in the Legislative Council (LegCo) Chamber on 12 July 2012.

The Companies Bill, which was introduced into LegCo in January 2011, encapsulated the hard work and efforts of the Companies Bill Team (which comprises officers from the Financial Services and the Treasury Bureau



年年中成立以來努力不懈的成果。鑑於牽涉的課題多而繁複，《公司條例草案》委員會用了超過16個月的時間去審議提出的新猷、相關的政策考慮和草擬細節，以及逐一審議草案條文。法案委員會在整個過程中舉行了44次會議合共超過120個小時，審議多個具爭議性及複雜的課題，其中包括人數驗證、釐清董事的責任、引入「責任人」以制訂較低的檢控門檻、有關董事利益衝突的規則、擴大簡明報告制度的範圍、引入准以罰款代替檢控的新制度，以及使罪行和刑罰達至一致。

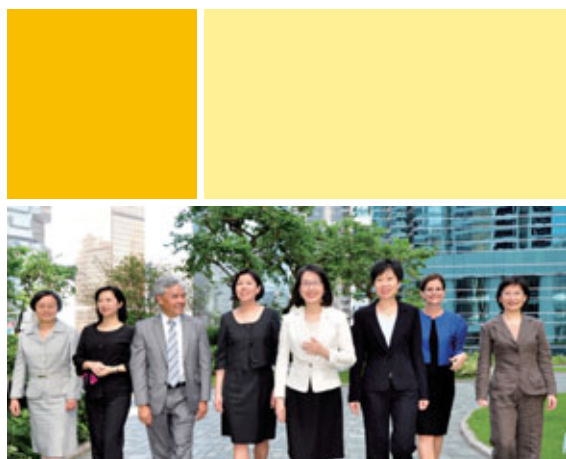
為配合新條例的實施，當局繼二零一二年九月至十二月期間就條文擬稿進行兩個階段的公眾諮詢後，向立法會提交了12項附屬法例，訂明相關的行政、技術和程序事宜。二零一三年二月立法會成立了一個小組委員會，負責審議有關的附屬法例。小組委員會舉行了多次會議，逐一審議條文，立法程序最終於二零一三年七月完成。

重寫《公司條例》的工作現已圓滿完成，確保香港公司法的法律基礎繼續切合香港作為國際商業及金融中心的需要，亦加強了香港作為營商地的競爭力。

and the Registry) since mid-2006. Owing to the multiplicity and complexity of the issues involved, it took the Bills Committee on the Companies Bill more than 16 months to deliberate on the proposed initiatives, relevant policy considerations and drafting technicalities, and to scrutinise the provisions of the Bill clause by clause. The Bills Committee held 44 meetings lasting a total of more than 120 hours during the process, and it deliberated on controversial and difficult issues that included, among others, the headcount test, clarification of directors' duties, introduction of a "responsible person" formulation to lower the prosecution threshold, rules concerning directors' conflict of interest, expansion of the simplified reporting regime, introduction of a new compound offer regime, and alignment of offences and penalties.

To facilitate the implementation of the new legislation, the Administration has introduced 12 pieces of subsidiary legislation into LegCo to provide for the administrative, technical and procedural matters, following two phases of public consultation on the draft provisions between September and December 2012. A subcommittee was set up by LegCo to scrutinise the subsidiary legislation in February 2013. The subcommittee held a series of meetings to examine the provisions clause-by-clause and the legislative process was completed by July 2013.

The successful completion of the rewrite project ensures that the infrastructure of Hong Kong's company law will continue to best serve the needs of Hong Kong as an international business and financial centre. It also reinforces Hong Kong's competitiveness as a place to do business.





20周年紀念

二零一三年是公司註冊處成立二十周年，亦是我擔任公司註冊處處長暨公司註冊處營運基金總經理的第六個年頭，我謹藉此機會回顧一下本處多年來的發展及工作表現。

在過去二十年，公司註冊處在運作上及提供服務方面經歷了重大的轉變。最為矚目的包括推出「公司註冊處綜合資訊系統」；在網上查冊中心提供全日24小時電子查冊服務；推出「註冊易」、電子公司註冊、「監察易」、e提示及電子提交服務；推出公司查冊流動版服務，以及最近制定成為法例的新《公司條例》。以上各項改革了成立和註冊公司的程序，而最重要的是革新了香港的企業監管制度。

在過去二十年，我們由一個以紙張文件為基礎的部門，進而成為一個先進的電子化部門，本處的發展規模從一九九四年公司登記冊上有429,070間註冊公司，到二零一三年三月底有1,067,434間公司便可見一斑。

在一九九三至九四年度，有59,784間新公司註冊成立。去年，有162,277間公司註冊成立；而以電子方式申請成立公司的時間更縮減至一小時內。

The 20th Anniversary

The year 2013 sees the twentieth anniversary of the establishment of the Companies Registry and my sixth year as the Registrar of Companies and General Manager of the Companies Registry Trading Fund. It is high time that I take this opportunity to review the development, and achievements, of the Registry over the years.

In the past two decades, the Registry has undergone substantial changes to its operations and the way it delivers its services. The more remarkable ones include the implementation of the Integrated Companies Registry Information System (ICRIS); provision of round-the-clock e-Search Services at the Cyber Search Centre; the introduction of the e-Registry, e-Incorporation, e-Monitor, e-Reminder and e-Filing services; the launch of the Company Search Mobile Service and, most recently, the enactment of the new Companies Ordinance. These achievements have transformed the company incorporation and registration processes and, more importantly, the corporate regulatory regime in Hong Kong.

During the past 20 years, we have progressed from being a paper-based registry to an advanced electronic one, and the Companies Register has grown in size, from having 429,070 registered companies on the Companies Register in 1994 to 1,067,434 companies by the end of March 2013.

In 1993-94, 59,784 new companies were incorporated. Last year, 162,277 were incorporated; and the incorporation timeframe could be as short as within one hour for electronic applications.

在一九九三至九四年度，所有公司紀錄的查閱都必須在本處的辦事處進行，而查冊結果可即日提供。到了今天，超過99%的公司查冊在網上進行，而公司紀錄更可即時提供。

在過去二十年，提交本處存檔的公司文件數目由一九九三至九四年度的1,252,953份，增至二零一二至一三年度的2,293,355份，處理的時間由超過16日縮減至24小時內。

二零一一年推出的「一站式電子成立公司暨商業登記服務」，更是香港公司註冊歷史上一個重要里程碑。這項新服務把紙張文件這一渠道全面轉為電子化，令註冊的時間縮減至一小時內，使香港成為方便公司註冊的其中一個領先司法管轄區。新服務令香港在世界銀行公布的「2011年全球營商環境報告」內，在183個經濟體系中，在「開辦企業」這項企業營運指標上的排名，由第18位躍升至第6位。儘管全球競爭激烈，但香港仍能在「2013年全球營商環境報告」中保持同一席位。

至於本港方面，本處榮獲「2011年公務員優質服務獎勵計劃」的「部門精進服務獎」（小部門組別）銀獎。本處的「電子成立公司及一站式公司成立暨商業登記服務」更榮獲「2012香港資訊及通訊科技獎」的「最佳公共服務應用（電子轉化）獎」金獎。此外，本處連續四年獲香港社會服務聯會頒發「同心展關懷」機構標誌，而香港中小型企業總商會更是連續第五年頒發「中小企業最佳拍檔獎」給本處。

In 1993-94, all searches on company records had to be conducted at the Registry's premises, and search results were provided within the same day. Now, over 99 per cent of company searches are conducted online, and company records are provided instantaneously.

In the past 20 years, the number of company documents filed with the Registry increased from 1,252,953 in 1993-94 to 2,293,355 in 2012-13, with the processing time reduced from more than 16 days to less than 24 hours.

The launch of the one-stop electronic company incorporation and business registration service in 2011 was in particular a major milestone in the history of company incorporation in Hong Kong, as the new service transformed a paper channel into a fully electronic one, reduced incorporation time to less than one hour and made Hong Kong one of the leading jurisdictions in terms of the ease of company registration. The new service helped Hong Kong to leap from the eighteenth to the sixth position out of 183 economies in the "Starting a Business" rankings in the World Bank Doing Business Report 2011. Despite stiff global competition, Hong Kong retained the same position in the Doing Business Report 2013.

Locally, the Registry won the Silver Prize in the Departmental Service Enhancement Award (Small Department Category) under the Civil Service Outstanding Service Award Scheme 2011. Our One-stop Electronic Service for Companies Incorporation and Business Registration was awarded the Best Public Service Application (Transformation) Gold Award in the 2012 Hong Kong ICT Awards. Aside from this, the Hong Kong Council of Social Service honoured us with the title of "Caring Organisation" for the fourth consecutive year; whereas the Hong Kong Chamber of Small and Medium Business presented us with a Best SME's Partner Award for the fifth year running.

此外，為達成我們的使命成為世界級的公司註冊處，我們一直與內地及世界各地的對口單位保持及加強緊密聯繫。本處是一國際組織「公司註冊論壇」的創始成員。「公司註冊論壇」在二零零三年成立，其宗旨是讓世界各地註冊處成員有機會交流經驗及最佳慣例。我們於二零零六年擔任論壇的主席，並由二零零八年起出任司庫。我們亦於二零一零及二零一一年與深圳市市場監督管理局、北京市工商行政管理局及寧波市工商行政管理局簽訂合作協議。

感謝之言

本處多年來一直推出各項新猷，而我要特別多謝本處的同事，他們努力不懈迎向一個又一個的挑戰。我自二零零七年八月到任以來，同事們都給予鼎力支持，我要向他們致以衷心的感謝。多年來他們都本着不斷進取的精神，克服每個遇到的困難，銳意加強我們的基礎設施，為我們的客戶提供最優質的服務，我對此深感驕傲。

我亦要在此向立法會的議員及所有令新《公司條例》得以制定的人士表達衷心的謝意，特別是公司法改革常務委員會、律政司的同事，以及公司條例草案專責小組的成員，包括財經事務及庫務局的同事和本處的律師團隊，感謝他們克盡厥職，竭盡所能地工作。

In order to achieve our mission of being a world-class Registry, we have also been consolidating and fostering our ties with our counterparts in Mainland China and around the world. The Registry is a founding member of the Corporate Registers Forum, an international organisation formed in 2003 to provide its registry members with opportunities to exchange experience and best practices. We served as the Forum's President in 2006, and we have been its Treasurer since 2008. We also signed cooperation agreements with the Market Supervision Administration of Shenzhen Municipality, the Beijing Administration for Industry and Commerce, and the Ningbo Administration for Industry and Commerce in 2010 and 2011.

A word of thanks

Given the numerous initiatives undertaken by the Registry in past years, I would like to pay special tribute to my colleagues, who have unfailingly taken on one challenge after another. I am grateful for the tremendous support they have rendered to me since I took office in August 2007. I am really proud that, over the years, they have continued to demonstrate their determination to surmount every difficulty along the way in order to enhance our infrastructure and deliver quality services to our customers.

I must also record my heartfelt thanks on this occasion to the members of the legislature and all who have contributed to the enactment of the new Companies Ordinance, in particular the Standing Committee on Company Law Reform, colleagues of the Department of Justice and members of the Companies Bill Team, consisting of colleagues from the Financial Services and the Treasury Bureau and the legal officers of the Registry, for all their hard work and great efforts.

籌劃展新章

我們的目標是於二零一四年首季實施新《公司條例》。為此，本處已積極準備肩負起新條例所賦予的新角色及職能。我們現正提升我們的資訊系統、制訂新的政策及程序、編製新的表格，以及準備推出各項宣傳活動，務求令大家對新條例有更深入的认识。儘管前面的工作很艱巨，但我們會不遺餘力地確保所有相關持份者能順利過渡至新制度。

期盼為香港的企業監管開展新的一章。

有你們的支持，我們必定成功在望！



鍾麗玲太平紳士

公司註冊處處長暨

公司註冊處營運基金總經理

Gearing up for the new chapter

We aim to bring the new Companies Ordinance into operation during the first quarter of 2014. To this end, the Registry has been preparing itself to take up the new roles and functions prescribed by the new legislation. We have been overhauling our information system, devising new policies and procedures, designing new forms, and preparing to launch publicity programmes to promote understanding of the new legislation. While the tasks involved are major, we will spare no effort to ensure that the transition to the new regime will be as smooth as possible for all concerned.

We look forward to the new chapter of corporate regulation.

With your support, we will make it a success!

Ms Ada LL Chung, JP

Registrar of Companies and

General Manager, Companies Registry Trading Fund



實施新《公司條例》

Implementing the New Companies Ordinance

實施新《公司條例》，令香港作為世界級商業中心的地位更形鞏固

The new Companies Ordinance reinforces Hong Kong's position as a world-class place to do business.

制訂規則

Rules



背景

自一九八四年起，政府及公司法改革常務委員會（常委會）一直定期檢討《公司條例》，以更新其內容，目的是要加強本港的企業管治制度，確保符合本地營商環境不斷轉變的需要。這些檢討提出了多項立法修訂的建議，大部分建議已經實施。

然而，作出小規模修訂的做法有其限制，而我們一直都很清楚《公司條例》需要全面重寫。此外，許多主要的普通法司法管轄區在過去二十年已改革當地的公司法，而重寫《公司條例》讓香港可參考全世界在公司法發展方面的經驗。

在立法會財經事務委員會的支持下，重寫《公司條例》的工作在二零零六年年中全面展開。全面重寫《公司條例》的工作，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負責。此外，由有關的專家和相關專業組織及規管機構代表組成的四個專責諮詢小組在常委會之下成立，負責就公司法的不同範疇協助制訂修訂建議和推薦方案。

公司條例草案專責小組在工作過程中，亦會考慮常委會以及由政府 and 香港會計師公會組成負責詳細審議《公司條例》的會計及審計條文的聯合作小組所提出的意見及推薦方案。

經過多年來五輪公眾諮詢，以及與相關持份者不斷交流意見，《公司條例草案》終於定稿，並於二零一一年一月二十六日提交立法會。

The Background

Since 1984, the Government and the Standing Committee on Company Law Reform (SCCLR) have been reviewing the Companies Ordinance on a regular basis in order to update its content, with the aim of enhancing Hong Kong's corporate governance regime and ensuring that it satisfies the changing needs of the local business environment. The reviews of the Ordinance have resulted in a number of recommendations on various legislative amendments, some of which have been implemented.

The piecemeal approach to amending the Ordinance nevertheless has its limitations and it has been clear that a comprehensive overhaul of the Ordinance is needed. Moreover, many major common law jurisdictions have reformed their company law during the past two decades, and rewriting the Ordinance would offer an opportunity to make reference to such developments taking place around the world.

With the support of the Legislative Council Panel on Financial Affairs, a comprehensive rewrite of the Companies Ordinance began in mid-2006. The rewrite of the Ordinance has been undertaken by a dedicated Companies Bill Team consisting of officers from the Financial Services and the Treasury Bureau and the Companies Registry. Four advisory groups consisting of experts in related fields and representatives of relevant professional and regulatory bodies were also set up specifically under the SCCLR to help formulate proposals and recommendations concerning amendments to various areas of the law.

In its work, the Companies Bill Team also took into account the views and recommendations of the SCCLR and a joint Working Group formed by the Government and the Hong Kong Institute of Certified Public Accountants that had closely scrutinised the accounting and auditing provisions.

Following five rounds of public consultation and continuous exchanges with stakeholders concerned over the years, the Companies Bill was finalised and introduced into the Legislative Council (LegCo) on 26 January 2011.

通過新《公司條例》

在《公司條例草案》提交立法會後不久，立法會於二零一一年二月成立法案委員會審議草案條文。經過44次合共超過120個小時的會議，委員會於二零一二年六月完成逐一審議草案條文的工作。在整個過程中，委員會亦審議超過850項委員會審議階段修正案，以及接近700條對現行法例的相應修訂。

新《公司條例》包含超過900項條文及11個附表，於二零一二年七月十二日在立法會獲得通過，並於二零一二年八月十日在憲報刊登。

法案委員會審議的重要課題，其中包括「人數驗證」、就核數師報告引入新罪行、新制訂「責任人」、取得董事住址及個人的完整身分識別號碼等資料、董事的謹慎責任、有關董事利益衝突的規則，以及擬備簡明報告的資格條件。法案委員會成員名單載於附錄D。

Passing of the New Companies Ordinance

Shortly after the Companies Bill was introduced into LegCo, a Bills Committee was formed by LegCo in February 2011 to scrutinise the Bill. After 44 meetings lasting a total of more than 120 hours, the Bills Committee completed its clause-by-clause scrutiny of the Companies Bill in June 2012. In the process, the Committee also considered over 850 Committee Stage Amendments, as well as near 700 consequential amendments that would be required to the existing law.

The new Companies Ordinance, which consists of more than 900 sections and 11 schedules, was passed by LegCo on 12 July 2012 and gazetted on 10 August 2012.

The key issues deliberated by the Bills Committee included, among others, the “headcount test”, the introduction of a new offence in respect of auditor’s report, the new formulation of “responsible person”, accessibility to information on residential addresses of directors and full identification numbers of individuals, directors’ duty of care, rules concerning directors’ conflict of interest and the qualifying conditions for simplified reporting. A list of members of the Bills Committee is at Appendix D.



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諮詢組織，每當經驗顯示有必要修訂《公司條例》及其他相關法例時，負責就《公司條例》及其他相關法例的修訂向財政司司長提供意見，以切合本地營商環境不斷轉變的需要。常委會的現任主席為資深大律師周家明先生，他於二零一三年一月十一日接替資深大律師林雲浩先生，JP主席一職。本處為常委會提供秘書處服務。常委會二零一二至一三年度成員名單載於附錄E。

Standing Committee on Company Law Reform

The Standing Committee on Company Law Reform (SCCLR) was set up in 1984 as a non-statutory advisory body to advise the Financial Secretary on amendments to the Companies Ordinance and other related legislation when experience shows them to be necessary to meet the changing needs of local business environment. The SCCLR is currently chaired by Mr Anderson Chow, SC, who took up the chairmanship from Mr Godfrey Lam, SC, JP, on 11 January 2013. The Registry provides secretarial support to the SCCLR. A list of SCCLR members for 2012-2013 is shown in Appendix E.

附屬法例

我們的目標是要在二零一四年首季實施新《公司條例》。在此之前，我們需要制訂多項附屬法例，訂明有關行政、技術和程序事宜的規定，以實施新《公司條例》。繼二零一二年九月至十二月期間就條文擬稿進行兩個階段的公眾諮詢後，我們由二零一三年二月開始，分批向立法會提交了12項附屬法例。立法會成立了一個小組委員會（成員名單載於附錄F），負責審議有關的附屬法例，並於二零一三年七月前完成立法程序。該12項附屬法例載列如下：

- 《公司（公司名稱所用字詞）令》，指明所用字詞的清單，在公司名稱內使用該等字詞須事先獲得批准；
- 《公司（披露公司名稱及是否有限公司）規例》，規管在公司辦事處及其通訊文件等展示及披露公司名稱；

Subsidiary Legislation

Our aim is to bring the new Ordinance into operation in the first quarter of 2014. Prior to that, we need to enact various pieces of subsidiary legislation to provide for the administrative, technical and procedural matters for the implementation of the new Ordinance. Following two phases of public consultation on the draft provisions between September and December 2012, we introduced 12 pieces of subsidiary legislation into LegCo by batches beginning from February 2013. A subcommittee was set up by LegCo to scrutinise the subsidiary legislation (please refer to Appendix F for its membership) and completed the legislative processes by July 2013. These 12 pieces of subsidiary legislation are as follows :-

- Companies (Words and Expressions in Company Names) Order to prescribe a list of words and expressions, the use of which in a company's name would require prior approval;
- Companies (Disclosure of Company Name and Liability Status) Regulation to regulate the display and disclosure of company names at a company's office and in its communication documents, etc.;

- 《公司（會計準則（訂明團體））規例》，訂明香港會計師公會為發出或指明公司財務報表須符合的會計準則的團體；
- 《公司（董事報告）規例》，列明須載於董事報告的資料；
- 《公司（財務摘要報告）規例》，訂明有關財務摘要報告的詳細規定；
- 《公司（修改財務報表及報告）規例》，訂明有關公司自發修改財務報表及相關報告文件的事宜；
- 《公司（披露董事利益資料）規例》，列明資料披露的規定詳情，包括有關董事服務薪酬，以及在財務報表附註內載列惠及董事的交易等資料；
- 《公司（章程細則範本）公告》，制訂三套章程細則範本供公司自願採用；
- Companies (Accounting Standards (Prescribed Body)) Regulation to specify the Hong Kong Institute of Certified Public Accountants as the body for issuing or specifying accounting standards with which financial statements must comply;
- Companies (Directors' Report) Regulation to set out the information to be contained in a directors' report;
- Companies (Summary Financial Reports) Regulation to provide for the detailed requirements concerning summary financial reports;
- Companies (Revision of Financial Statements and Reports) Regulation to provide for matters concerning the voluntary revision of financial statements and relevant reporting documents by a company;
- Companies (Disclosure of Information about Benefits of Directors) Regulation to set out the detailed disclosure requirements for information on payments relating to a director's services and dealings in favour of directors in the notes to financial statements;
- Companies (Model Articles) Notice to prescribe three sets of model articles for companies to adopt at their volition;



- 《公司紀錄（查閱及提供文本）規例》，訂明有關索閱由公司備存的公司紀錄的安排；
- 《公司（非香港公司）規例》，述明各項為實施新《公司條例》第16部的詳細程序事宜；
- 《公司（費用）規例》，指明各項向公司註冊處處長繳付的費用及雜項費用；及
- 《公司（不公平損害呈請）法律程序規則》，訂明有關不公平損害呈請法院法律程序的規則。
- Company Records (Inspection and Provision of Copies) Regulation to prescribe the arrangements relating to access to company records kept by companies;
- Companies (Non-Hong Kong Companies) Regulation to provide for the detailed procedural matters for implementation of Part 16 of the new Companies Ordinance;
- Companies (Fees) Regulation to set out the fees payable to the Registrar of Companies and miscellaneous fees; and
- Companies (Unfair Prejudice Petitions) Proceedings Rules to provide for the procedural rules for court proceedings in respect of unfair prejudice petitions.



新《公司條例》

新《公司條例》旨在達至四個主要目的，就是要加強企業管治、方便營商、確保規管更為妥善及使公司法例現代化，進一步提升香港作為主要國際商業和金融中心的競爭力。以下段落簡介新《公司條例》部分主要新猷及修改。

The new Companies Ordinance

The new Companies Ordinance aims to achieve four main objectives, namely to enhance corporate governance, facilitate business, ensure better regulation and modernise the law, thereby strengthening Hong Kong's competitiveness as a major international business and financial centre. The ensuing paragraphs highlight some of the major initiatives and changes which the new Ordinance will bring about.



為加強對股東的保障，新《公司條例》擴大不公平損害補救的範圍、引入更有效的規則來處理董事的利益衝突，以及規定追認董事的行為必須獲無利益關係的股東批准。其中一項與此有關而又較具爭議性的課題，是與一般所說的「人數驗證」有關的。根據這項規定，「通過決議安排計劃的票數，須為出席該會議且有投票的成員中佔大多數同意」。在新條例下，有關收購要約或回購股份而作出的公開要約，包括私有化計劃，「人數驗證」的規定由新規定所取代。新規定述明，反對通過有關計劃的決議的票數，不得超過附於所有無利害關係股份的表決權的10%。新條文亦述明，反對計劃的成員如被視為瑣屑無聊或無理取鬧，才可能會被着令支付訟費。

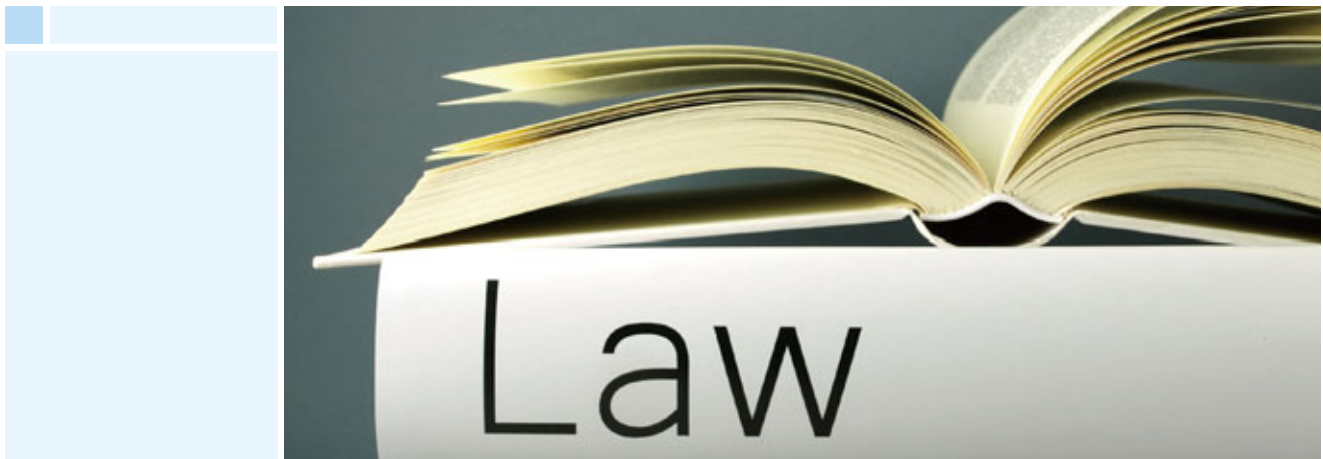
現行《公司條例》下並沒有關於董事有責任以謹慎、技巧及努力行事的條文，而普通法在香港這方面的情況亦非清晰。新《公司條例》釐清董事須以謹慎、技巧及努力行事的責任標準，在法例中以法定陳述方式，為董事提供明確的指引。新條文要求董事以合理水平的謹慎、技巧及努力行事，並訂出一套混合客觀及主觀準則，以釐定應達到的標準。

To foster shareholder protection, the new Ordinance expands the scope of unfair prejudice remedy, introduces more effective rules to deal with directors' conflicts of interests and requires the conduct of directors to be ratified by disinterested shareholders' approval. One of the more controversial issues involved in this respect is in relation to the so-called "headcount test", pursuant to which a majority in number of members present and voting is required for a resolution to approve a scheme of arrangement. Under the new Ordinance, for a takeover offer or general offer to buy back shares, including a privatisation scheme, the headcount test is replaced by a new requirement that the number of votes cast against a resolution to approve the scheme must not be more than 10 per cent of the votes attached to all disinterested shares. The new provision also provides that a dissenting member might be ordered to pay legal costs only if his or her opposition to the scheme was considered to be frivolous or vexatious.

Under the existing Companies Ordinance, there is no provision on directors' duty of care, skill and diligence and the common law position in Hong Kong is not entirely clear. The new Ordinance clarifies the standard of directors' duty of care, skill and diligence by introducing a statutory statement in the law to provide guidance to directors. The new provision stipulates that a director must exercise reasonable care, skill and diligence and sets out a mixed objective and subjective test in the determination of the standard.

現行《公司條例》禁止所有公眾公司及屬某個有上市公司為成員的公司集團的成員的私人公司，委任法人團體為其董事，而其他私人公司則沒有限制。新《公司條例》規定，除現行限制外，私人公司至少須有一名董事為自然人，以提高透明度及問責性。新條例實施後會有6個月的遵從法規寬限期。

The existing Companies Ordinance prohibits all public companies, as well as private companies which are members of a group of companies of which a listed company is a member, from appointing a body corporate as their director. There is no restriction for other private companies. The new Ordinance requires, on top of the current restrictions, that private companies must have at least one director who is a natural person to enhance transparency and accountability. There will be a grace period of 6 months after the commencement of the new Ordinance for compliance.



為減輕公司的合規成本，但同時要維持公司財務報告適當的透明度，新條例引入新條文，自動准許符合指定規模準則的公司擬備簡明財務報告及簡明董事報告。不符合指定規模準則的較大型私人公司，其規模如沒有超出一個更高的門檻，只要獲持有75%表決權的成員通過決議，而且沒有其他成員反對，亦可擬備簡明財務報告及簡明董事報告。

To save compliance costs while maintaining an appropriate level of transparency in a company's financial reports, new provisions have been included in the new Ordinance to automatically allow companies that meet specified size criteria to prepare simplified financial statements and directors' reports. Larger private companies that do not meet the specified size criteria would also be entitled to prepare simplified reports if their sizes do not exceed a higher threshold, provided that members holding 75 per cent of the voting rights so resolve and no member objects.

為確保規管更為妥善，新《公司條例》把公司高級人員違反規定的檢控門檻降低，引入「責任人」的新概念，以取代現行所制訂的「失責高級人員」的規定。根據新制訂的規定，責任人是指公司的高級人員授權、准許或參與違反有關條文、規定、指示、條件或命令，或授權、准許或參與不遵從有關規定、指示、條件或命令。新制訂的規定，其作用是無須證明高級人員「故意」行事違反有關規定。

With a view to ensuring better regulation, the new Ordinance has lowered the threshold for contravention by officers of companies by introducing a new concept of "responsible person" to replace the current formulation of an "officer in default". Under the new formulation, a responsible person is an officer of a company who authorises or permits, or participates in a contravention or failure. The effect of the new formulation is that it will no longer be necessary to prove that the officer acted "wilfully" in breaching the relevant requirement.

新《公司條例》亦引入新的罪行，關乎核數師法定責任下在核數師報告內作出兩項指明的陳述，即核數師認為財務報表與會計紀錄在事關重要的方面並不吻合，以及他未能為審計工作取得必需及事關重要的資料或解釋。經過法案委員會及立法會全體會議廣泛審議後，相關條文獲立法會通過成為新《公司條例》第408條，該條訂明任何人如明知或罔顧後果地導致規定須載於核數師報告的陳述沒有載於該報告內，即屬犯罪。

為使公司法例現代化，新條例廢除所有公司股份的面值。相關的概念例如票面值及股份溢價亦予廢除，並加入推定條文，確保現行文件中藉提述面值或相關概念訂定的合約權利，不會因改行無面值制度而受到影響。新制度簡化會計記項，讓公司在重整股本結構方面有較大靈活性，以符合相若司法管轄區的國際趨勢。

The new Ordinance also introduces a new offence in respect of an auditor's statutory duty to make two specified statements in an auditor's report, i.e. that the auditor is of the opinion that the company's financial statements are not in agreement with the accounting records in any material respect, and that he fails to obtain the necessary and material information or explanations for the purpose of the audit. After extensive deliberation in both the Bills Committee and at the full Council meeting, the relevant provision was passed by LegCo to become section 408 of the new Ordinance, under which a person commits an offence if the person knowingly or recklessly causes a required statement to be omitted from the auditor's report.

With a view to modernising the law, the new legislation abolishes par value for shares of all companies. Relevant concepts such as nominal value and share premium are also abolished, and deeming provisions are included to ensure that contractual rights defined by reference to par value and related concepts in existing documentation will not be affected by the abolition of par value. The new regime simplifies the accounting entries and provides more flexibility for companies in structuring their capital. This is in line with international developments in comparative jurisdictions.



新條例亦廢除公司需有組織章程大綱。組織章程細則會包含組織章程大綱先前所載的大部分條文。

新《公司條例》的主要新猷載於附錄G。

此外，新《公司條例》的其中一項新猷，就是包含查閱公司登記冊上董事個人資料新安排的條文，旨在就滿足公眾取得資料的需要和保障私隱兩者之間作出合理平衡。新安排於二零零九年的公眾諮詢後引入，並於二零一二年經法案委員會審議後獲立法會通過。可是，當我們正為實施細節制訂附屬法例作定稿時，部分持份者及社會某些界別在二零一三年首季，就有關議題發表不同及新的意見。由於牽涉複雜的法律、私隱及運作方面的課題，加上立法會財經事務委員會在二零一三年四月八日的會議上提出討論，當局會優先處理必要的工作，以便新條例如期於二零一四年首季實施，其後才考慮有關新查閱安排的事宜。因此，新條例有關新查閱安排的條文不會納入生效日期公告內。

The new Ordinance also abolishes the need for a company to have a memorandum of association. The articles will contain most of the provisions previously set out in a memorandum.

The major initiatives introduced by the new Companies Ordinance are set out in Appendix G.

As one of the initiatives, the new Ordinance also contains provisions on a new arrangement for the inspection of personal information of directors on the Companies Register, which seeks to strike a reasonable balance between satisfying public need to access information and protecting privacy. The new arrangement was introduced after public consultation in 2009 and was approved by LegCo after deliberation by the Bills Committee in 2012. However, some stakeholders and certain sectors of the community expressed diverse and new comments on the issue in the first quarter of 2013 as we were finalising the subsidiary legislation to provide for implementation details. In view of the complex legal, privacy and operational issues involved, and following discussion with the LegCo Panel on Financial Affairs at its meeting on 8 April 2013, the Administration will accord priority to the tasks necessary for commencing the new Ordinance in the first quarter of 2014 as scheduled, and consider the matters relating to the new inspection arrangement thereafter. Accordingly, the provisions in the new Ordinance concerning the new inspection arrangement will not be included in the commencement notice.



實施新條例的準備工作

本處致力令相關持份者順利過渡至新制度，而新《公司條例》將會包含詳盡的過渡性條文，以確保達至這個目標。儘管新條例會帶來重大變革，例如廢除股份面值或廢除組織章程大綱，但新條例亦有詳盡的推定條文，以確保現有公司可輕易過渡至新制度。

本處現正提升資訊系統，並檢討我們的政策、表格及工作程序，為新制度作好準備。本處現正設計新的數據庫及工作流程，以配合新程序、新服務及新公司類別。新《公司條例》實施下將有超過90份指明表格。我們已展開全面的宣傳活動，並會在接近生效日期前加強宣傳，以確保我們的持份者得悉新條例所帶來的轉變。我們會舉辦一連串的簡介會，並會發出通函給超過一百萬間註冊公司，公布新條例的主要修改。本處的辦事處及網頁亦會提供資料小冊子及單張，供市民索閱及瀏覽。

為完成實施新《公司條例》的立法工作，當局會於二零一三年第四季：

- 制訂生效日期公告，落實實施新條例的相關條文；及
- 更新新條例的附表，其中包括訂明在有需要時為新制訂的法例作出相應修訂。

此外，本處會確保員工為實施新《公司條例》作好準備。在新條例實施之前，我們會舉辦內部簡報會，講解新的法定規定及程序。

本處會不遺餘力確保順利過渡。

Preparing for the Implementation

The Registry aims to make the transition to the new regime as smooth as possible. The new Ordinance contains detailed transitional provisions for this purpose. Where there are major changes – for example, the abolition of par value for shares or the abolition of the memorandum of association – the new legislation has detailed deeming provisions to ensure that existing companies can make the transition to the new regime without difficulty.

In readiness for the new regime, the Registry is overhauling its information systems and reviewing its policies, forms and operational procedures. New database and workflows are being designed to accommodate new procedures, new services and new categories of companies. Over 90 forms would be specified for the implementation of the new Ordinance. A comprehensive publicity campaign has been launched and will intensify towards the commencement date to ensure that our stakeholders are aware of the changes brought about by the new Ordinance. A series of seminars will be organised and circular letters will be issued to over one million registered companies to publicise the major changes. Information booklets and pamphlets will also be available at the Registry's offices and website for public access.

To conclude the legislative work for implementation of the new Ordinance, in the fourth quarter of 2013, the Administration will –

- make a commencement notice for bringing the relevant provisions of the new Ordinance into operation; and
- update the Schedules to the new Ordinance to provide for, among others, consequential amendments to newly-enacted legislation as necessary.

Meanwhile, the Registry will ensure that its staff are ready for implementing the new Ordinance. Internal briefing sessions on the new statutory requirements and procedures will be organised before the new law comes into operation.

The Registry will spare no efforts in ensuring a smooth transition.



Experience

累積經驗

03



慶祝公司註冊處成立20周年

Celebrating the 20th Anniversary

廿載豐富經驗，佳績屢創，大步邁向新紀元

Marching into a new era with 20 years' solid experience and outstanding achievements.

一九九三至二零一三年本處的重要里程碑 Our Important Milestones – 1993 to 2013



公司註冊處於一九九三年五月一日成立為政府部門，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

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

1993

推出電腦化的上市公司董事索引
Introduction of the computerised index of directors of listed companies

1994

全面電腦化已註冊公司所提交文件的文件索引
Full computerisation of the document index to keep track of all the documents filed by registered companies

1995

推出雙語查冊服務，客戶可以中文或英文查閱公司名稱、文件索引、董事及取消資格令的資料
Introduction of bilingual (Chinese and English) search services for company names, document index, directors and disqualification orders

1996



設置公司註冊處網站
Launch of Companies Registry's website

1997

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

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



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

1998

裝設互動電話查詢系統，以提升電話查詢服務

Installation of interactive telephone enquiry system as a service enhancement

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

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

2001

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

2002



公司註冊處成立10周年
10th Anniversary of the Registry

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

2003

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

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

2005

2006

本處電話諮詢熱線處理的一般和常見查詢，部份交由綜合電話查詢中心（現改稱為「1823」查詢熱線）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 (now known as "1823") 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



主辦公司註冊論壇2006
Hosted the Corporate Registers Forum 2006



公司註冊處成立15周年
15th Anniversary of the Registry

推出「一站式公司註冊及商業登記服務」
Introduction of one-stop service for company incorporation and business registration



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24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

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

向立法會提交《公司條例草案》
Introduction of the Companies Bill into the
Legislative Council



與北京市工商行政管理局簽訂合作協議
Signed a Cooperation Agreement with the Beijing Municipal
Administration for Industry and Commerce



透過「註冊易」推出新的電子服務
Launch of new electronic services at the
e-Registry



與寧波市工商行政管理局
簽訂合作協議
Signed a Cooperation
Agreement with the Ningbo
Municipal Administration
for Industry and Commerce

2009

2010

2011



展開「公司註冊處綜合資訊系統」第二階段
Commencement of Phase II of ICRIS

展開《公司條例草案》擬稿的公眾諮詢
Launch of Public Consultation on the Draft
Companies Bill

公布本處企業社會責任政策聲明
Promulgation of the Companies Registry Corporate
Social Responsibility Policy Statement

與深圳市市場監督管理局簽訂合作協議
Signed a Cooperation Agreement with the Market
Supervision Administration of Shenzhen Municipality



推出「註冊代理人」登記服務及「監察易」服務
Launch of the Registration of Agents and e-Monitor services



《公司條例草案》獲立法會通過，並於其後刊憲成為新《公司條例》
Passage of the Companies Bill by Legislative Council, which was subsequently gazetted as the new Companies Ordinance



推行「公司註冊處綜合資訊系統」第二階段
Implementation of Phase II of ICRIS



公布公司註冊處企業管治政策聲明
Promulgation of the Companies Registry Corporate Governance Policy Statement

2012



推出公司查冊流動版服務
Launch of Company Search Mobile Service

推出「周年申報表 e 提示」服務
Launch of Annual Return e-Reminder Service



展開「公司註冊處綜合資訊系統」第II B階段
Commencement of Phase IIB of ICRIS



本處榮獲「2011年公務員優質服務獎勵計劃」的「部門精進服務獎」(小部門組別)銀獎。

The Registry wins the Silver Prize in the Departmental Service Enhancement Award (Small Department Category) under the Civil Service Outstanding Service Award Scheme 2011.



公司註冊處的「註冊易 — 電子成立公司及一站式公司成立暨商業登記服務」榮獲「2012香港資訊及通訊科技獎」的「最佳公共服務應用(電子轉化)獎」金獎

The Registry is awarded the Best Public Service Application (Transformation) Gold Award for its “e-Registry - E-Incorporation and One-stop Service for Company Incorporation and Business Registration” in the Hong Kong ICT Awards 2012.



本處榮獲「2012年中小企業最佳拍檔獎」
The Registry wins the "2012 Best SME's Partner Award"

本處連續第四年榮獲「同心展關懷」標誌
The Registry has been awarded the logo of Caring Organisation for 4th year in a row.

2013



本處2010-11年報在香港管理專業協會舉辦的「2012年最佳年報比賽」中，榮獲「優異年報獎」

The Registry's 2010-11 Annual Report is awarded an Honourable Mention in the 2012 Best Annual Reports Awards organised by the Hong Kong Management Association.



公司註冊處處長率領代表團出席在新西蘭奧克蘭舉行的「公司註冊論壇2013」，並發表關於「便利註冊會否讓欺詐乘虛而入？個案研究—香港」的簡報
A delegation led by the Registrar of Companies attends the Corporate Registers Forum 2013 in Auckland, New Zealand. The Registrar gives a presentation on “Does Registry Ease Provide Opportunity to Defraud? Case Study – Hong Kong”.

根據新《公司條例》分批制訂附屬法例
Introduction of subsidiary legislation made under the new Companies Ordinance by batches

成立20周年 The 20th Anniversary



香港的公司註冊

香港的公司註冊制度可追溯至一八六五年訂立首條《公司條例》時。在一八六五年之前，香港並沒有本地成立或註冊的公司。當時在香港營運的公司都是外國公司或在外地註冊的其他經營模式。在其他地方註冊成立而在香港設有辦事處的公司，其運作均受英國法律所規管。

一八六五年，公司註冊處根據新訂立的《1865年公司條例》的條文成立，自此香港展開了公司註冊成立及企業監管的制度。公司註冊處由最高法院司法常務官管理。隨着註冊總署署長辦公室於一九四九年根據《註冊總署署長（人事編制）條例》成立，本處的職能便由最高法院轉移至註冊總署。本處於一九九三年五月一日成立為獨立的政府部門，而公司註冊處營運基金亦於同年八月一日成立，成為其中一個最早以營運基金模式運作的政府部門。

本處在香港商貿活動方面所擔當的角色尤其重要，有助提升香港作為主要國際商業和金融中心的競爭力。本處亦充分了解全球經濟的發展，以及為全球客戶提供高效率及優質的公司註冊及查閱公司資料服務所帶來的效益。為此，本處二十年來努力不懈，為公眾擴展服務的性質及範圍，並提升本處服務的水平。

自成立營運基金以來，本處不斷推出發展計劃，令本處的運作模式及所提供的服務起了革命性的轉變。其中一項主要新猷是分階段推出「公司註冊處綜合資訊系統」，把本處帶進一個無紙化運作的新紀元，為商界提供新的電子服務。

Registration of Companies in Hong Kong

The administration of the registration of companies in Hong Kong dates back to 1865 when the first Companies Ordinance was enacted. Before 1865, there were no companies locally incorporated or registered in Hong Kong. Companies operating in Hong Kong at that time were foreign companies or other forms of business vehicles registered in other places. The operation of those companies incorporated elsewhere and established their offices in Hong Kong were governed by British law.

In 1865, a Companies Registry was established pursuant to the provisions of the newly enacted Companies Ordinance 1865 and its establishment embarked the company incorporation and corporate regulatory regime in Hong Kong. The Registry was then administered by the Registrar of the Supreme Court. With the establishment of the Office of the Registrar General under the Registrar General (Establishment) Ordinance 1949, the function of the Registry was then transferred from the Supreme Court to the Registrar General's Department. The Registry was eventually established as an independent government department on 1 May 1993 with the Companies Registry Trading Fund established on 1 August in the same year. The Registry then became one of the pioneer trading fund government departments.

The Registry is very conscious of the very important role it plays in the business and commercial life of Hong Kong to ensure that the territory reinforces its competitiveness as a major international commercial and financial centre. The Registry is also fully aware of the development of the global economy and the benefits of providing ever more efficient and high quality services for company registration and inspection of company information to customers around the world. To this end, we have made strenuous efforts in the past 20 years to expand the nature and scope and enhance the level of our services to the public.

The implementation of a continuous development programme since the establishment of the trading fund has led to revolutionary changes in the modes of the Registry's operation and delivery of its services. One of the major initiatives was the phased implementation of the Integrated Companies Registry Information System (ICRIS), which brought the Registry into a new era of paperless operation and provision of new electronic services to the business community.

自「公司註冊處綜合資訊系統」第一階段於二零零五年二月推出後，本處把收到的所有文件立即轉換成數碼影像，再經綜合系統把文件影像傳送到有關組別處理，以便本處人員將資料輸入系統以核對資料，並以聯線方式審閱資料。本處是其中一個先驅政府部門，讓員工利用數碼影像紀錄及以電子方式存儲的公司資料處理其核心業務，包括公司註冊、文件登記、公司查冊及執行法規等。二零零五年二月，本處在網上查冊中心推出一項全日24小時的電子查冊服務，並有服務組加以支援。目前，在網上查閱公司資料的比率超過99%。

二零一一年年初，「公司註冊處綜合資訊系統」第二階段推出「註冊易」及電子成立公司服務，是香港公司註冊歷史上首次讓公司可以隨時隨地在網上註冊成立。一站式電子成立公司暨商業登記服務，讓申請人可在網上同時申請成立註冊公司和商業登記，不但利便公司在香港開業，亦加強了香港與相若的司法管轄區在公司註冊方面競爭的優勢。這項服務更進一步提升香港作為開辦企業地點的競爭力，使香港在世界銀行公布的「2011年全球營商環境報告」內，在183個經濟體系中，在「開辦企業」這項企業營運指標上的排名，由第18位躍升至第6位。香港在「2013年全球營商環境報告」中保持同一席位。

為促使遵從法規及節省運作成本，本處自二零一一年二月起在「註冊易」分階段推出電子提交文件服務，讓公司申報公司資料的變更，包括私人公司的周年申報表。本處在過去兩年亦推出其他加強服務的措施，包括「監察易」服務、「周年申報表 e 提示」服務及公司查冊流動版服務。

於二零一二年七月通過的新《公司條例》，標誌着本處另一項重大的成就。新條例預計於二零一四年首季實施，屆時本處便會進入企業監管的新紀元，在香港公司註冊的歷史上展開新的一頁。

Since the implementation of Phase I of ICRIS from February 2005, all paper documents received by the Registry have been converted into digitised images which are then routed to the processing sections for data entry, system verification and online scrutiny by its staff. The Registry was one of the pioneer government departments whose core business activities relating to company incorporation, registration of documents, company search and enforcement are performed by its staff vide digitised images and company data as recorded electronically. A 24-hour electronic search services with helpdesk support was also introduced at the Cyber Search Centre in February 2005. Over 99 per cent of company searches are now made online.

The launch of the e-Registry and electronic incorporation service under Phase II of ICRIS in early 2011 made it possible, for the first time, for a company to be incorporated online anywhere anytime in the history of company incorporation in Hong Kong. The one-stop electronic company incorporation and business registration service, which allows applicants to incorporate a company and apply for business registration in one go, not only facilitated the start of business in Hong Kong but also sharpened our competitive edges against comparable jurisdictions in company registration. It further enhanced Hong Kong's competitiveness as a place for starting a business and helped Hong Kong to leap from 18th to 6th position out of 183 economies in the "Starting a Business" indicator in World Bank's Doing Business Report 2011. Hong Kong maintained the same position in the 2013 Report.

To facilitate statutory compliance and save operating cost, electronic services for submission of specified forms reporting changes of company particulars, including annual returns of private companies, were implemented at the e-Registry by stages since February 2011. Other service enhancement initiatives implemented in the past two years by the Registry include the introduction of the e-Monitor service, Annual Return e-Reminder service and the Company Search Mobile Service.

The enactment of the new Companies Ordinance in July 2012 marked another major achievement of the Registry. The new Ordinance, which is expected to come into operation in the first quarter of 2014, will bring the Registry into a new era of corporate regulation and commence a new chapter in the history of company registration in Hong Kong.

除了在運作及提供服務方面的轉變，本處亦見證了本地經濟的增長，從本處過去20年工作不斷增加便可見一斑。與一九九三至九四年度比較，二零一二至一三年度的工作量大幅增加，公司註冊成立的數目由59,784間（一九九三至九四年度）增至162,277間，增幅達171%；提交本處登記的文件數目由1,252,953份增至2,293,355份，增幅達83%；而查閱文件影像紀錄有3,525,723宗（與一九九三至九四年度的縮微膠片個案1,936,701宗相比）。

本處致力提高生產力，以應付不斷發展的業務。公眾對優質服務的期望不斷提升，本處亦竭力為此訂立更高的工作表現指標。

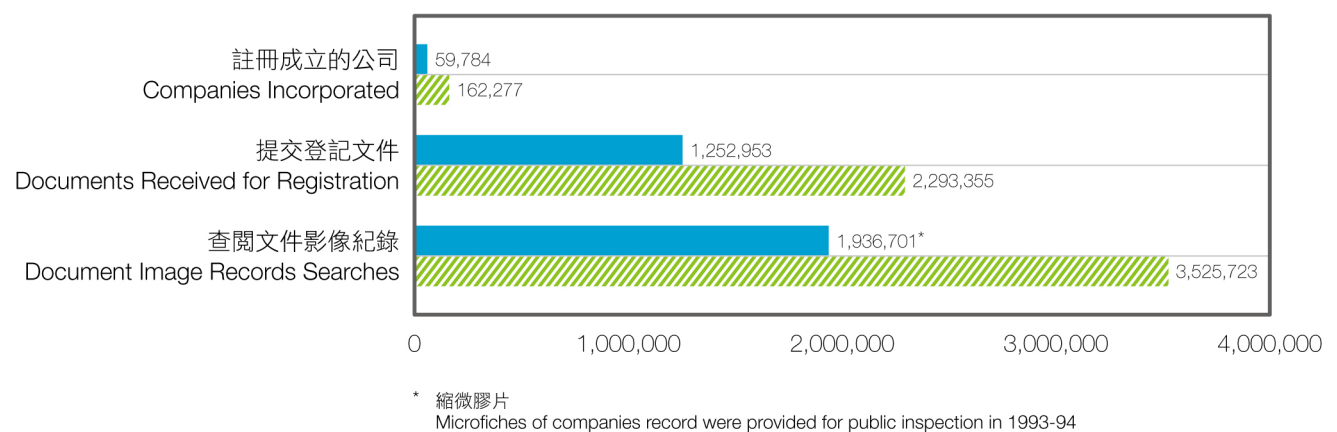
當本處營運基金於一九九三年成立時，本處的人手數目有361人，在公司登記冊上有377,727間公司。當時，註冊成立一間新公司所需的時間為七個工作天。截至二零一三年三月底，本處的員工人數有365人，在公司登記冊上有1,067,434間公司，而新公司可於一小時內在網上註冊成立。登記文件所需的時間，以電子表格而言，由16個工作天縮減至24小時內，而文件影像紀錄更幾乎可即時在網上查冊中心下載。

Apart from the changes to its operation and service delivery, the Registry bore witness to the growth of the local economy as reflected in the increase in its workload during the past 20 years. Compared to 1993-94, the workload in 2012-13 increased substantially, with company incorporations surging from 59,784 (in 1993-94) by 171 per cent to 162,277, number of documents received for registration surging from 1,252,953 by 83 per cent to 2,293,355, and inspection of 3,525,723 image records (compared to 1,936,701 microfiches in 1993-94).

The Registry responded to the ever-growing business volume by striving for higher productivity. It also endeavoured to meet escalating aspiration on quality of services by setting high performance benchmarks.

In 1993, when the Registry was established, the Registry had a staff complement of 361. There were 377,727 companies on the Companies Register and it took 7 working days to incorporate a company. By the end of March 2013, the Registry had 365 staff. There were 1,067,434 companies on the Companies Register and a company can be incorporated online in less than one hour. The time required for registration of documents was reduced from 16 working days to less than 24 hours for electronic forms while image records can be downloaded almost instantly at the Cyber Search Centre.

工作量主要統計數字 Key Workload Statistics



1993-94 2012-13

慶祝公司註冊處成立20周年

二零一三年標誌着本處成立20周年。為慶祝二十年來的發展及成績，本處成立了籌備委員會，負責籌劃一連串的慶祝活動。二零一二年十二月舉行的20周年標誌設計比賽，為各項慶祝活動揭開了序幕。

除了舉辦其他慶祝活動之外，本處於二零一三年七月出版了「香港公司註冊的歷史」研究報告。本處委託了香港大學亞洲國際金融法研究院主任吳世學教授進行有關研究。研究報告記錄了香港自一八六五年訂立首條《公司條例》以來公司註冊的歷史，以及本處多年來的发展。

Celebrating the 20th Anniversary

The year 2013 marks the 20th anniversary of the establishment of the Registry. To celebrate two decades of growth and achievements, an Organising Committee has been set up to plan and organise a host of celebration activities. The 20th Anniversary Logo Design Competition held in December 2012 kicked-start our celebration activities.

Among other activities, a study report on the “History of Company Incorporation in Hong Kong” was published in July 2013. Professor Goo Say-hak, Director of the Asian Institute of International Financial Law, University of Hong Kong, was commissioned by the Registry to conduct the study. The report records the history of company incorporation in Hong Kong since the enactment of the first Companies Ordinance in 1865 and the development of the Registry over the years.



本處一連串慶祝活動的高潮是二零一三年九月六日舉行的周年晚宴。本處員工及出席嘉賓聚首一堂慶祝這項盛事。晚宴由公司註冊處處長致辭揭開序幕，之後由本處管理委員會成員舉杯祝酒慶祝。晚宴瀰漫着很多歡樂的回憶，包括照片重溫、本處同事特別演出，以及遊戲和頒獎等節目。

The series of celebration activities culminated in the Registry's annual dinner held on 6 September 2013. Registry's staff and honourable guests gathered together to celebrate this spectacular event. Kicked off by an opening speech delivered by the Registrar of Companies and followed by a toast of celebration proposed by Management Board members, the dinner was filled with many happy memories including slide-shows of memorable photos, special performances by fellow colleagues of the Registry, games and prizes presentation.

04



提升本處的服務

Enhancing our Services

不斷提升服務，推陳出新，精益求精

The Registry is committed to continuously enhancing the level and quality of our services.

堅持不懈

Perseverance

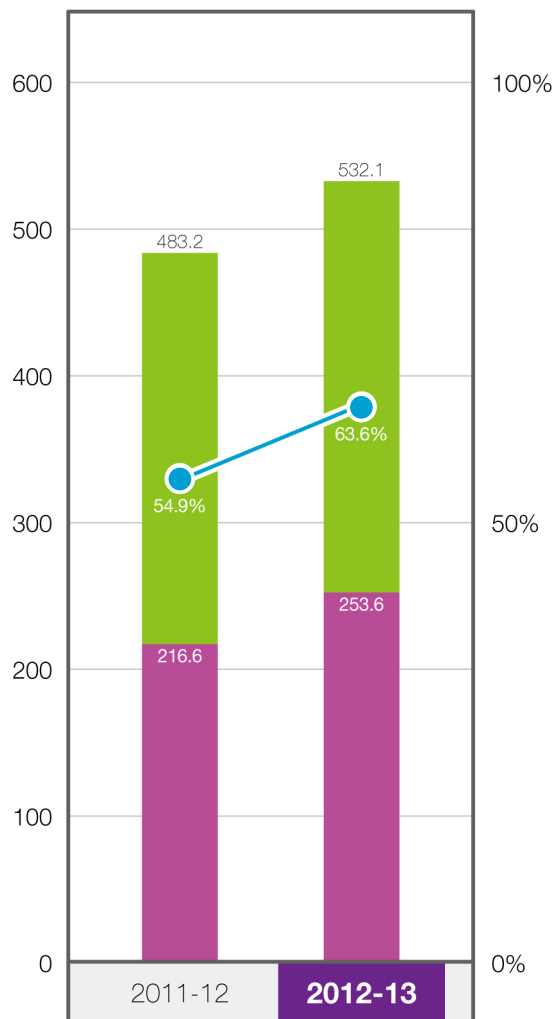


二零一二至一三年度的工作表現及大事概要 Achievements and Highlights 2012-13

財務表現 Financial Performance

截至三月三十一日止的年度 For the year ended 31 March

以一百萬元計 HK\$ million



- 營業總額
Turnover
- 除稅後盈利
Profit after Tax
- 固定資產平均淨值回報率
Rate of Return on Average Net Fixed Assets

統計數字一覽 Statistics at a Glance



162,277間新公司註冊成立 — 平均每月13,523間。當中一名成員組成的公司約佔82%。

162,277 new companies were incorporated – an average of 13,523 per month. Approximately 82 per cent of them were one-member companies.



提交本處的公司押記文件有34,012份 — 平均每個工作天139份。當中約有三分之二與房地產有關。

34,012 charge documents were received – an average of 139 per working day. Around two-thirds of them were related to landed properties.



30,550間不營運公司根據《公司條例》第291條被剔除名稱。

30,550 defunct companies were struck off under section 291 of the Companies Ordinance.

1,067,434

截至二零一三年三月三十一日，共有
1,067,434間本地公司在公司登記冊上。

1,067,434 local companies were on the
public register, as at 31 March 2013.



1,511

1,511間公司以清盤方式解散。

1,511 companies were dissolved by
liquidation.



235,239

查閱公司資料共有235,239宗。

235,239 searches of company
particulars were made.

31,727

31,727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。

31,727 defunct solvent private
companies were deregistered under
section 291AA of the Companies
Ordinance.

317,747

查閱董事索引共有317,747宗。

317,747 searches of the Directors'
Index were made.



2,308,264

在二零一二至一三年度，共有2,308,264人次瀏覽本處網頁 — 平均每
月192,355人次。

The Registry's website was visited 2,308,264 times during 2012-13 –
an average of 192,355 visits per month.



3,525,723

使用網上查冊中心查閱文件影像紀錄共有3,525,723宗。

3,525,723 searches of document image records were made via the Cyber Search Centre.

2,293,355

提交本處登記的文件有2,293,355份 — 平均每個工作天9,360份。

2,293,355 documents were received for registration – an average of 9,360 per working day.

60,245

1823接獲有關本處服務的電話查詢數目有60,245宗 — 平均每月5,020宗。

The 1823 received 60,245 enquiries on the Registry's services – an average of 5,020 per month.



99%

在網上查閱公司資料的比率超過99%。

More than 99 per cent of company searches were made online.



54,364

本處電話諮詢熱線接獲的電話查詢數目有54,364宗 — 平均每月4,530宗。

The Enquiry Hotline took 54,364 calls – an average of 4,530 per month.

23,555

截至二零一三年三月三十一日，本處適時提供有關服務及新措施最新資料的「訂閱電子資訊」服務有7,176名訂戶，而發出電郵提醒訂戶提交周年申報表的「提交周年申報表電子提示」服務有23,555名訂戶。

As at 31 March 2013, the Registry's electronic news subscription service, which provides regular information updates on its services and initiatives, had 7,176 subscribers. Meanwhile, the Annual Return e-Alert service, which issues email reminders for the filing of annual returns, had 23,555 subscribers.

二零一二至一三年度工作量主要統計數字載於附錄A。
Key workload statistics for 2012-13 are shown in Appendix A.

業務情況及表現 Business Operation and Performance

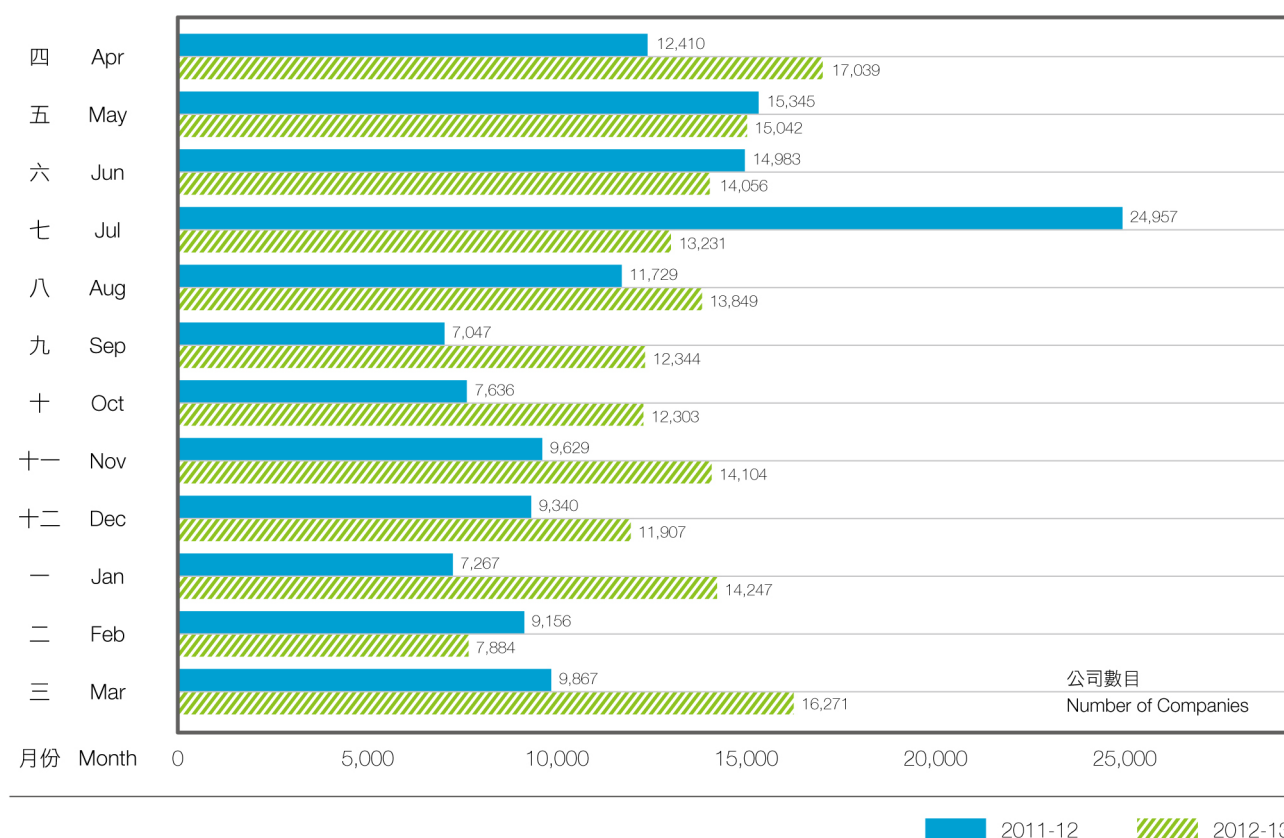
公司註冊成立及解散

在二零一二至一三年度，公司註冊成立的數目創新高，共有162,277間本地公司註冊成立。截至二零一三年三月三十一日，在登記冊上的本地公司總數為1,067,434間。平均每月有13,523間新公司列入登記冊，較前一年高出約16.4%。新公司當中一名成員組成的公司約佔82%。

Incorporation and Dissolution of Companies

In 2012-13, a record number of companies was incorporated. 162,277 local companies were incorporated in the year and the number of local companies on the register amounted to 1,067,434 by 31 March 2013. On average, 13,523 new companies were added to the Register every month, approximately 16.4 per cent higher than previous year. Out of these new companies, about 82 per cent were one-member companies.

註冊成立公司 Incorporation



在同一段期間，共有63,795間公司解散。在這些解散的公司中，共有30,550間不營運公司根據《公司條例》第291條被剔除名稱；另有31,727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；而以清盤方式解散的公司共有1,511間。

During the same period, 63,795 companies were dissolved. Out of these dissolved companies, 30,550 defunct companies were struck off under section 291 of the Companies Ordinance; 31,727 defunct, solvent private companies were deregistered under section 291AA of the Companies Ordinance; and 1,511 companies were dissolved by liquidation.

自二零一一年一月推出「註冊易」及二零一一年三月推出「一站式成立公司暨商業登記服務」後，公司可在一小時內透過「註冊易」在網上註冊成立，並隨即開展業務。

With the launch of the e-Registry in January 2011 and the introduction of one-stop service for company incorporation and business registration in March 2011, a company can be incorporated online via the e-Registry within one hour and starts business immediately.

文件登記

在二零一二至一三年度，提交本處登記的文件數目增至2,293,355份，增幅約7.5%，即提交本處登記的文件平均每個工作天9,360份。

Registration of Documents

In 2012-13, the number of documents registered with the Registry has increased by about 7.5 per cent to 2,293,355. This represents an average of 9,360 documents received every working day for registration by the Registry.



平均每個工作天提交本處登記的文件數目
Average number of documents received each working day



提交本處登記的文件包括組織章程大綱及組織章程細則、公司董事及秘書的委任及更改通知書、註冊辦事處地址更改通知書、股份分配申報表和周年申報表等。

The documents delivered for registration included memoranda and articles of association, notifications of appointments and changes of directors and secretaries, changes of registered office addresses, returns on allotments and annual returns, etc.



公眾查冊

在二零一二至一三年度，使用電子查冊服務查閱文件影像紀錄達3,525,723宗，較前一年增加8.3%。查閱公司資料的數目亦有所增加，達235,239宗，增幅為21.1%。至於查閱董事索引的數目為317,747宗，較前一年有輕微上升。

公眾可以使用本處的網上查冊中心(www.icris.cr.gov.hk)查閱公司資料及文件的影像紀錄。透過「註冊易」註冊成立的新公司的資料可隨即讓公眾查閱。網上查冊中心全日24小時提供的網上查閱公司資料的服務方便易用，因此，現時在網上查閱公司資料的比率超過99%。客戶繳付所需費用後，便可以聯線閱覽或下載查冊結果。此外，客戶亦可訂購文件或其他紀錄的經核證副本，並選擇以郵寄或速遞方式收取，或親自到本處的公眾查冊中心領取。

客戶只須繳交年費，便可以登記為網上查冊中心登記聯線客戶，以較低的費用查閱文件影像紀錄，並可享有從預付款帳戶扣除查冊費的方便。截至二零一三年三月三十一日，登記聯線客戶超過2,200名，其中包括金融機構及提供專業服務的公司，他們對電子查冊服務非常滿意。非登記聯線客戶則可使用常用的付款方法，如信用卡或透過繳費靈網上服務付款。

Public Search

Compared with the year before, the number of electronic searches of document image records in 2012-13 has risen by 8.3 per cent to 3,525,723. The number of searches of company particulars has also surged by 21.1 per cent to 235,239. For search of Directors Index, the number was 317,747, slightly higher than the figure in previous year.

Information available for public search at the Registry's Cyber Search Centre (CSC) (www.icris.cr.gov.hk) includes particulars of companies and digitised images of documents. Particulars of new companies incorporated through the e-Registry are available for public inspection immediately upon incorporation. Over 99 per cent of the searches were made online through the CSC which provides user friendly and convenient online company search services via the internet on a 24-hour basis throughout the year. Customers can view the search results online or download copies of the records on payment of the required fees. In addition, ordered certified true copies of documents or records may be delivered by post or courier to customers or collected in person at the Registry's Public Search Centre.

Customers can register as CSC registered online users by paying an annual fee and enjoy lower rates for searching image records. They can also enjoy the convenience of having the search fees deducted from their prepayment accounts. As of 31 March 2013, over 2,200 customers including financial institutions and professional firms had registered as online users and given very satisfactory feedbacks to the services. For unregistered users, popular payment methods such as credit card payment or PPS by Internet are available for settling search fees online.



二零一二至一三年度查閱文件影像紀錄的個案數目
Number of searches of document image records during 2012-13



押記登記

在二零一二至一三年度，提交本處登記的公司押記有34,012份，較前一年增加1.3%。平均來說，每個工作天提交本處登記的押記有139份，當中約有三分之二與房地產有關。

Registration of Charges

In 2012-13, 34,012 charges created by companies were registered with the Registry, 1.3 per cent higher than the previous year. On average, 139 charges were submitted to the Registry every working day. Out of these, about two-thirds were related to land property.



平均每個工作天提交的押記數目
Average number of charges received each working day



新推出的服務 Newly Launched Services



電子提交文件服務

自二零一二年二月起，本處的電子提交文件服務分階段擴展至包括根據《公司條例》規定交付本處存檔而較常使用的指明表格。分階段推出新服務旨在確保服務順利過渡，所涵蓋的表格當中，周年申報表是最常用的指明表格，提交周年申報表的電子服務於二零一二年八月最後階段推出。為配合電子提交周年申報表服務，根據本處記錄公司在成立為法團的周年日的主要資料會被系統擷取並自動輸入電子表格中，讓用戶在網上提交電子表格前，先檢視並作出最後的修改。推出電子提交周年申報表服務亦標誌着「公司註冊處綜合資訊系統」第二階段的圓滿完成。

周年申報表e提示

每年，所有在香港註冊或登記的公司均須按法例的規定在法定的時限內，向本處交付周年申報表登記。由於周年申報表載有公司在每一年

e-Filing Services

Since February 2012, the electronic filing channel of the Registry has been extended by phases to include the most commonly filed specified forms under the Companies Ordinance. The phased approach of launching e-Filing services is to ensure a smooth transition of service. Among the forms involved, the electronic submission service for the annual return, which is the most commonly used statutory form, was introduced in August 2012 in the final phase. To facilitate electronic submission of annual returns, key particulars of companies as at their anniversary dates of incorporation as registered with the Registry are extracted and pre-filled to the e-Forms for users to review and make latest changes before submitting the e-Forms online. The launch of the electronic annual returns also marked the successful completion of Phase II of the Integrated Companies Registry Information System.

Annual Return e-Reminder

Every year, all companies incorporated or registered in Hong Kong are statutorily required to submit their annual returns to the Registry for registration within a specified timeline. Since an annual return provides

度的主要資料，本處多年來採取多項措施促使公司遵從提交周年申報表的規定。這些措施包括印製及派發資料小冊子；向未有提交周年申報表的公司發出催辦通知書，以及在適當時候採取檢控行動。

為配合電子提交周年申報表服務，本處亦向客戶免費提供新的「周年申報表e提示」服務。使用這項服務時，所有在「註冊易」登記成為「註冊處公司用戶」的本地有股本私人公司，會於公司成立為法團的周年日，收到由系統自動發出提示公司提交周年申報表的電子通知。「個人用戶」亦可在「註冊易」訂用「周年申報表e提示」服務，就他們指定的公司收取提交周年申報表的電子通知。用戶可點擊通知內的超連結，登入「註冊易」以電子方式提交周年申報表。

公司查冊流動版服務

隨着使用智能手機和流動裝置日益普及，本處於二零一二年六月推出公司查冊流動版新服務以提升電子查冊服務。公眾人士可隨時隨地使

important information of a company on an annual basis, the Registry has over the years undertaken a number of measures to enhance compliance with the requirements for filing annual returns. These measures include publication and distribution of information pamphlets; sending reminders to companies in default of filing annual returns, and, where appropriate, taking prosecution actions.

Along with the launch of the electronic submission service for annual returns, the Registry also provides its customers with a new Annual Return e-Reminder Service free of charge. With this new service, all local private companies having a share capital which have registered Company User Accounts with the e-Registry will automatically receive electronic notifications for filing annual returns on their anniversary dates of incorporation. Individual Users can also subscribe to the e-Reminder Service at the e-Registry to receive electronic notifications for filing annual returns of companies which they specified. Customers can easily log into the e-Registry for electronic submission of annual returns through a hyperlink provided in the notifications.

Company Search Mobile Service

Given the increasing popularity of smartphones and mobile devices, the Registry has taken the initiative to enhance the e-Search service with the introduction of the new Company Search Mobile Service in June 2012.



用智能手機及流動裝置，透過這項公司查冊新服務查閱公司資料。這項服務不但方便營商，公眾人士更可即時取得最新的公司資料。

Members of the public can use this new search service to conduct some basic searches on company information anytime and anywhere with their smartphones and mobile devices. It not only facilitates the conduct of business in Hong Kong but also enables members of the public to obtain the most up-to-date company information at their fingertips.



服務承諾

公司註冊處一直致力提供高效率和優良的服務，以切合客戶的需要。為使客戶得知本處的服務承諾及服務標準，本處每年都會發表服務指標及工作表現。在二零一二至一三年度，本處超越了所有服務指標，詳情載於附錄B。

Performance Pledge

The Registry is fully committed to providing efficient and quality services to better serve the needs of customers. To keep customers informed of the Registry's performance pledges and service standards, the Registry publishes its performance targets and results on an annual basis. In 2012-13, the Registry has exceeded all its performance targets, details of which are contained in Appendix B.



Professionalism

專業精神

05



建立更優秀的團隊組織

Building a Better Organisation

憑藉專業精神，縝密籌劃，迎接種種挑戰

Refined strategies help the Registry meet challenges years ahead.



業務回顧 Business Review

財務目標及摘要

公司註冊處於一九九三年八月一日根據前立法局通過的決議成立營運基金。《營運基金條例》(第430章)規定，本處必須按照商業原則，在財政自給的基礎上運作，目標是：

- 使營運基金的收入足以支付提供服務的一切開支；及

Financial Objectives and Highlights

The Companies Registry was established as a trading fund on 1 August 1993 by a resolution passed by the Legislative Council (LegCo). As required by the Trading Funds Ordinance (Cap. 430), the Registry operates under commercial principles on a self-financing basis, aiming to:-

- meet all expenses incurred in the provision of services out of the income of the Registry; and

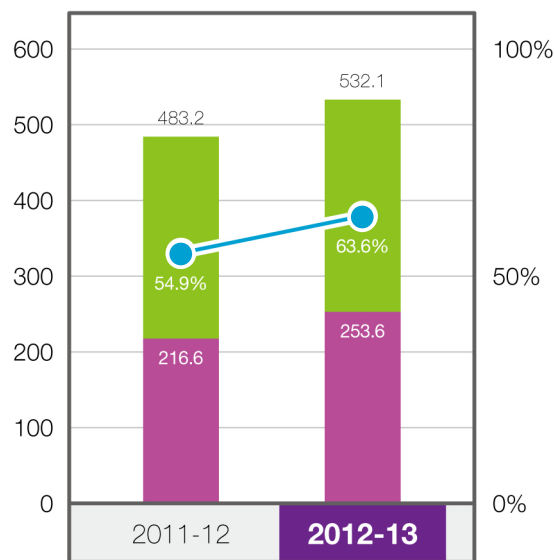
財務摘要 Financial Summary

以百萬港元計 HK\$ million	2011-12	2012-13
營業額 Turnover	483.2	532.1
運作成本 Operating costs	239.9	249.0
除稅後盈利 Profit after tax	216.6	253.6
已付予 / 須付予政府的股息 Dividends paid / payable to the Government	216.6	253.6
固定資產平均淨值回報率 Rate of return on average net fixed assets	54.9%	63.6%

營業額及盈利 Turnover and Profit

截至三月三十一日止的年度 For the year ended 31 March

以百萬港元計 HK\$ million



- 營業總額
Turnover
- 除稅後盈利
Profit after Tax
- 固定資產平均淨值回報率
Rate of return on average net fixed assets

- 為所運用的固定資產平均淨值取得合理的回報。目標回報率由財政司司長制訂，二零一二至一三年度的回報率是6.7%。

- achieve a reasonable return on the average net fixed assets employed. The target rate of return for 2012-13 was 6.7 per cent as determined by the Financial Secretary.

財務表現

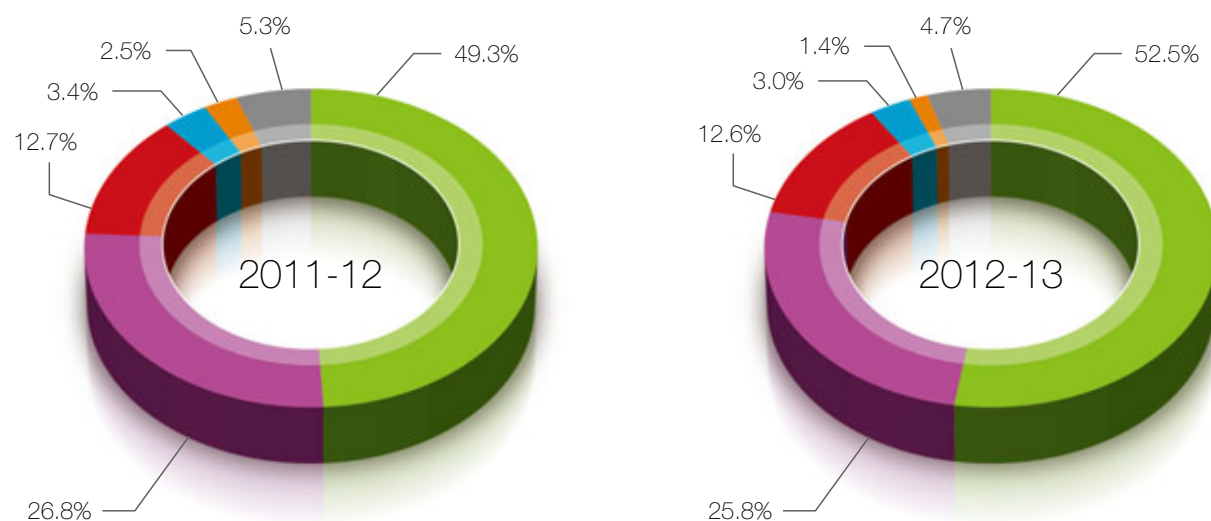
本處經審計的周年帳目表和審計署署長報告載於附錄C。《營運基金條例》規定，周年帳目表須按照公認會計原則製備並須提交立法會省覽。

Financial Performance

The audited annual accounts of the Registry together with the Report of the Director of Audit are set out in Appendix C. The accounts are prepared in accordance with the generally accepted accounting principles and will be tabled before LegCo as required by the Trading Funds Ordinance.

營業額

Turnover



公司註冊成立費 Incorporation fees

押記文件登記費 Charges registration fees

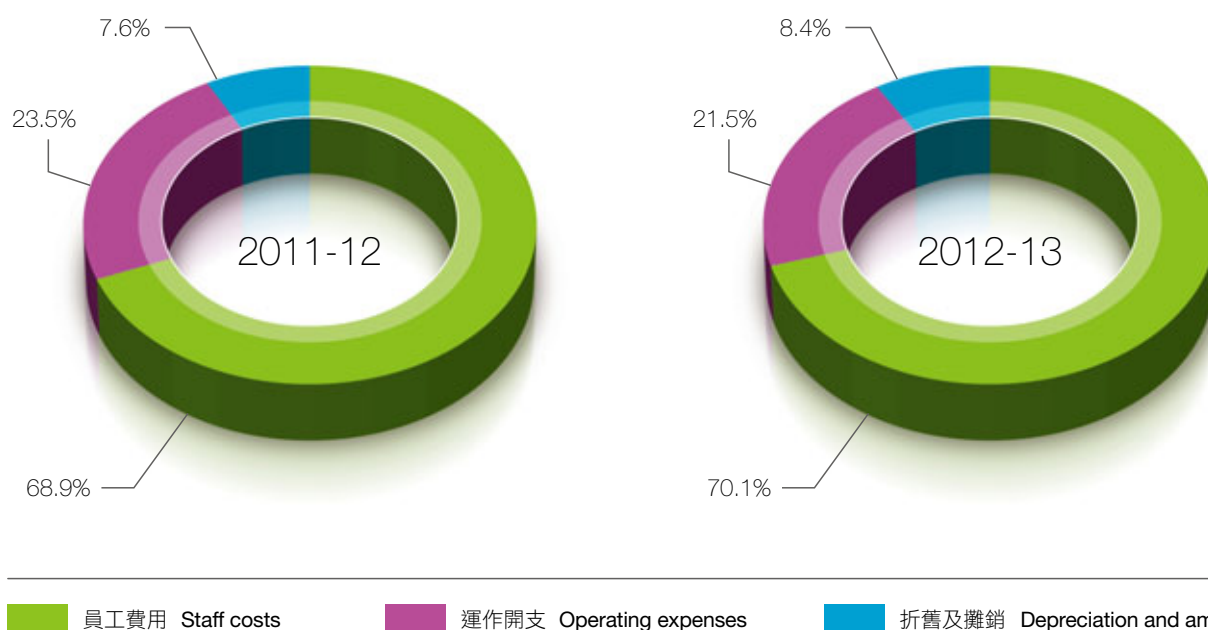
周年申報表登記費 Annual Registration fees

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

查冊及影印收費 Search and copying fees

其他費用 Other fees

運作成本 Operating Costs



儘管二零一二至一三年的外圍環境較為波動，但本處於該段期間仍能繼續取得佳績。營業額及除稅後盈利分別為5億3,210萬元及2億5,360萬元，與二零一一至一二年度相比，增幅分別達10.1%及17.1%。

多年來，本處一直都能夠在財政自給的基礎上運作，並累積足夠儲備，用以持續發展及應付緊急需要。截至二零一三年三月三十一日，本處的現金及銀行和外匯基金存款合共達6億7,330萬元。本處負債主要包括員工所積存假期的貨幣化價值、網上查冊中心及「註冊易」登記用戶的預付款項、稅款及應累算費用。以上充裕的儲備使本處能在新《公司條例》實施後，肩負起新的角色及執行新增的職能，並不斷加強基礎設施，為公眾提供優質服務而無須借貸。

Despite a more volatile external environment in 2012-13, the Registry continued to achieve fruitful results for this period. Turnover and profit after tax were \$532.1 million and \$253.6 million respectively, representing an increase of 10.1 per cent and 17.1 per cent respectively when compared to those of 2011-12.

Over the years, the Registry has been able to operate on a self-financing basis and accumulate adequate reserve for ongoing development and contingent needs. As at 31 March 2013, the Registry had a total of \$673.3 million cash in hand and deposits with banks and the Exchange Fund. The Registry's liabilities mainly composed of the monetised value of the untaken leave of its staff, prepayments from registered users of Cyber Search Centre and e-Registry, taxation and accrued expenses. This healthy reserve enabled the Registry to assume new roles and perform additional functions following the implementation of the new Companies Ordinance, and to strengthen its infrastructure continuously for provision of quality services to the public without loan financing.

二零一三至一四年度及其後的預測 Forecast for 2013-14 and Beyond

儘管二零一二至一三年度的表現理想，但基於本處的營業額很容易受外圍或本地經濟波動所影響，因此本處在預測未來業務方面採取了審慎的態度。

外圍經濟環境在二零一二年下半年較為穩定，但到二零一三年，歐元區經濟受重債拖累，而美國經濟增長未穩卻又受制於薪俸稅上調及開支自動削減，加上先進經濟體及同類經濟體的需求仍然疲弱不振等不利因素，外圍經濟已變得異常波動。以上不利因素會繼續拖累亞洲包括香港的經濟活動。

基於上述外圍因素，本處的財務表現在二零一三至一四年度可能會更難預測。二零一二至一三年度註冊成立的公司數目高企的情況在來年或許不再持續。至於本處其他主要業務，亦因商業及物業市場會預期出現放緩的現象，令押記登記的數目亦只會錄得溫和增長。儘管如此，鑑於近年登記冊上的公司總數上升，預期來年向本處提交的周年申報表數目及查冊的數目會相應增加。

就中期而言，預料本處的業務在二零一四至一五年度起會大致穩定，每年的業務增長溫和。唯一例外的情況，是二零一四至一五年度須予登記的押記數目，預期會大幅下跌約20%，原因是新《公司條例》修改登記規定，訂明無須登記以現金存款作抵押的押記。在此情況下，本處這幾年的業績難免受影響。此外，本處亦有必要投放額外資源，以應付本處在新《公司條例》下須肩負的新角色及新職能。

In spite of the robust performance in 2012-13, the Registry has adopted a prudent approach in projecting its business ahead, bearing in mind that the business volume of the Registry is vulnerable to any external or local economic fluctuations.

Following the relatively stable environment in the latter part of 2012, the external economy has turned more volatile in 2013 under such headwinds as the eurozone economy saddled by the debt overhang, the continuous uneven growth in the United States hampered by the payroll tax hike and automatic spending cuts, the continued sluggishness in demand in the advanced economies and the like. All of these would continue to put a drag on economic activities in Asia including Hong Kong.

With these external factors, the Registry's financial performance in 2013-14 is likely to be more uncertain. The very high number of company incorporation in 2012-13 may not be sustainable in the coming year. For other major activities of the Registry, a moderate growth for registration of charges has also been registered as a result of the anticipated slowdown in business and property market. Nevertheless, given the surge in the total number of companies on the Register in recent years, the number of annual returns to be filed with the Registry and the number of searches in the coming year are expected to rise correspondingly.

In the medium term, it is anticipated that the Registry's business will be generally stable from 2014-15 onwards with a moderate annual growth. The only exception is as regards the number of charges to be registered in 2014-15, which is expected to drop sharply by about 20 per cent, consequent upon the changes in registration requirements under the new Ordinance as registration of charges against cash deposits will no longer be required. In the circumstance, the business performance of the Registry in these years will unavoidably be affected. It will also be necessary to invest additional resources for the Registry to take up new roles and functions under the new Ordinance.

儘管本處預期新《公司條例》的實施會帶來新挑戰，但因我們有嚴格的財務管理，加上不斷提高生產力，本處有信心達到固定資產平均淨值的目標回報率，並保持足夠的財政能力，以應付業務方面難以預計的波動。因此，本處需要維持充足儲備，以執行以下措施：

- 提升資訊科技基礎設施，以配合新《公司條例》的實施；
- 為本處在新《公司條例》下要肩負的新角色及新職能作好準備；
- 推行宣傳及推廣新《公司條例》的活動，使新條例順利實施；及
- 檢討並制訂本處資訊科技基礎設施的長遠發展計劃。

Although the Registry anticipates new challenges arising from the implementation of the new Ordinance, with strict financial control and ongoing enhancement of productivity, the Registry has confidence in achieving the target rate of return on average net fixed assets employed and maintaining an adequate financial capability to meet any unforeseeable adverse business fluctuations. In this regard, the Registry needs to retain sufficient reserve to carry out the following initiatives:-

- enhancing the IT infrastructure to facilitate the implementation of the new Ordinance;
- preparing for the Registry's new roles and new functions under the new Ordinance;
- implementing programmes for publicising and promoting the new Ordinance to facilitate its smooth implementation; and
- reviewing and formulating the longer term development plan of the Registry's IT infrastructure.



人力資源 Human Resources

組織

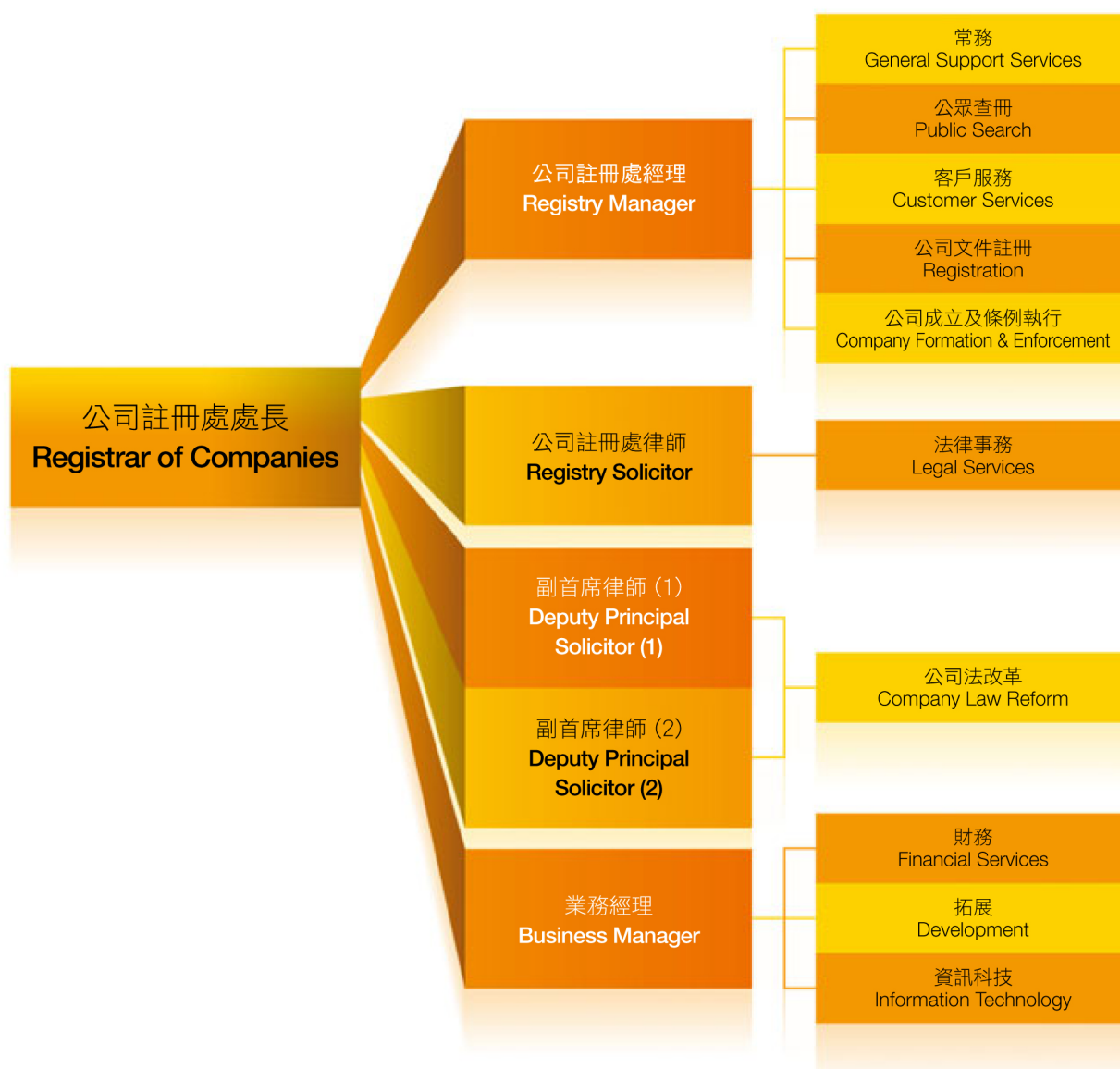
截至二零一三年三月底，本處共有365名員工，包括291名公務員及75名合約員工。為應付增加的工作量，本處的人手較去年稍微增加。

Organisation

As at the end of March 2013, the total headcount of the Registry was 365, of which 291 are civil servants, and 75, contract staff. To cope with the increased workload, the headcount was slightly increased compared with that in previous year.

公司註冊處組織圖

Companies Registry's Organisation Chart



總部的高級管理人員
Senior officers of Headquarters



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

招聘員工

本處認同制訂有效的人力計劃並維持一支高質素的專業團隊，對為客戶提供優質服務，以及對日後持續擔當更重要的角色做好準備至為重要。有見及此，由本處高層管理人員組成的部門編制委員會，負責審議人力方面的建議，並向公司註冊處處長推薦方案，以制訂本處的人力計劃。

Staff Recruitment

The Registry recognises the importance of formulating a good manpower plan and maintaining a team of high-calibre and professional staff members for providing quality services to customers, and for sustaining the further development of its role in the future. In this respect, its Departmental Establishment Committee, composed of senior officers of the Registry, considers staffing proposals and makes recommendations to the Registrar of Companies for the formulation of the Registry's manpower plans.



培訓及發展

本處每年均會制訂部門培訓發展計劃，以促進不同職系人員的培訓發展。本處已委任培訓經理，以監督及推行為本處人員而設的培訓計劃。

本處一向重視不斷學習及自我提升的精神。為此，本處鼓勵員工參加由公務員事務局公務員培訓處舉辦的培訓課程，並提名員工參加本地或海外的研討會及會議，以擴闊他們的視野，增廣見聞。至於新加入本處的員工，本處為他們舉辦一個為期兩天的迎新課程，讓他們更加了解本處及本處的工作。此外，本處亦資助員工修讀與工作有關的外間課程和參加考試。

截至二零一三年三月的年度，本處員工共參加了583個培訓日。

Training and Development

The Registry formulates a Departmental Training and Development Plan every year to support the training and development of different grades of officers. Training managers are appointed to monitor and implement the training programmes for officers.

The Registry attaches great importance to the culture of continuous learning and self development. To this end, the Registry encourages staff to attend training programmes organised by the Civil Service Training and Development Institute of the Civil Service Bureau, and nominates staff to attend local and overseas seminars and conferences to broaden their perspectives and widen their exposure. For new recruits, a two-day Induction Programme is conducted to provide them with a better understanding of the Registry and its work. Furthermore, the Registry offers financial support to staff members who wish to attend external work-related courses and examinations.

For the year ending March 2013, a total of 583 training days have been achieved.



員工獎勵及嘉許

本處設有增進員工表現計劃，以加強員工對部門服務承諾的認識和承擔，並不斷提升服務水平。該計劃設有三個獎項，分別是工作表現獎、最佳服務獎及最佳櫃檯職員獎。

在二零一二至一三年度，本處超越了所有服務承諾的目標水平。本處因此向合資格的員工頒發工作表現獎，以表揚他們的工作及出色表現。在二零一二年，本處的客戶投票選出「本地公司更改名稱 — 網上提交文件」服務（一項由新公司註冊組提供的服務）為最佳服務。最佳櫃檯職員獎有助促進本處員工竭誠為客戶提供有禮及高效率服務的使命感。去年，我們的客戶交回共2,492份投票表格，選出14名最佳櫃檯職員獎的得獎者。

Staff Motivation and Recognition

The Registry has implemented a Staff Motivation Scheme to promote the awareness of, commitment to and ongoing enhancement of performance pledges. The Scheme consists of three awards, namely, the Registry Performance Award, Best Service Award and Best Counter Staff Award.

As the Registry has exceeded the targets of all its pledges for 2012-13, the Registry Performance Award was granted to all eligible staff in recognition of their efforts and excellent performance. In 2012, "Change of Name of Local Companies (e-Submission)", a service provided by the New Companies Section, was voted by our customers as the winner of the Best Service Award. The Best Counter Staff Award has helped instil a sense of commitment in staff to provide courteous and efficient service. Last year, 14 winners of the Best Counter Staff Award were selected by our counter customers in 2,492 voting forms returned.



本處舉辦最佳服務獎及最佳櫃檯職員獎。

The Registry organises the Best Service Award and the Best Counter Staff Award Contest.

與員工溝通

本處十分重視與員工溝通，並鼓勵各級員工之間相互溝通。由管方及員方代表組成的部門協商委員會定期召開會議，討論與工作有關的事項，並蒐集員工的意見。公司註冊處處長亦不時與各部別的管理人員舉行會議，討論未來數年的工作路向、策略及新措施。此外，本處每季都出版員工通訊，以加強不同部別人員之間的溝通與聯繫。

Communications with Staff

The Registry values communications with its staff and encourages communication to flow across all level of staff. The Departmental Consultative Committee, which consists of management and staff representatives, holds regular meetings to discuss work-related issues and gather opinions from staff. The Registrar of Companies also meets divisional managers from time to time to discuss work directions, strategies and initiatives of the Registry for the years ahead. Furthermore, staff newsletters are published quarterly to enhance communication and bonding among staff across different divisions.



公司註冊處員工通訊
Companies Registry
Staff Newsletter

為加強本處整體的效率和生產力，本處管方致力鼓勵所有員工充分發揮潛能。本處員工的主管人員，每年均會就員工工作表現的評核報告與員工進行面談，討論員工的工作表現，並就員工的事業發展需要提出培訓方面的建議。這些直接的面談提供良好機會，讓主管人員及下屬得以討論員工的事業前途及發展計劃，並可交流意見及想法。

本處設有完善機制處理員工的投訴。本處已委任公司註冊處經理擔任部門的員工投訴主任，確保員工的每宗投訴均得到妥善處理，並迅速作出必需的糾正。

With a view to enhancing the Registry's overall effectiveness and productivity, the management strives to encourage all staff members to perform to their full potential. Staff appraisal interviews are conducted annually to discuss staff performance and to recommend training for their development needs. These face-to-face interviews serve as good opportunities for supervisors and subordinates to discuss career prospects, development plans and share ideas and thoughts.

The Registry has a well established mechanism to handle staff complaints. The Registry Manager has been appointed as the Departmental Staff Complaints Officer to ensure that every complaint is properly handled, and that any necessary remedial action is taken promptly.

06



企業管治及社會責任

Corporate Governance & Social Responsibility

健全管治，持續發展

Good governance ensures sustained development.



Response
着重回應



公司註冊處企業管治政策聲明 Companies Registry's Corporate Governance Policy Statement

為培養良好的管治文化，本處於二零一二年五月發表了公司註冊處企業管治政策聲明。該聲明制訂了本處的企業管治綱領，並就如何在本處應用管治原則提供指引，以維持最高的企業管治標準。

To instil a culture of good governance, the Companies Registry Corporate Governance Policy Statement was promulgated in May 2012. The Statement establishes the Corporate Governance Framework of the Registry and gives guidance on how the governance principles are applied in the Registry in order to uphold the highest standards in this respect.

公司註冊處企業管治綱領 Companies Registry Corporate Governance Framework



企業管治政策聲明的內容載於附錄H。作為一間企業監管機構，本處認同良好的企業管治十分重要。企業管治對確保本處運作的效率及效能起着關鍵的作用。妥善的管治不但可以提升公眾對本處企業管治能力及誠信的信心和信任，還能提升員工對部門的滿意度。

The text of the Corporate Governance Policy Statement is provided in Appendix H. As a corporate regulator, the Registry recognises the utmost importance of good governance which plays a decisive role in ensuring the efficiency and effectiveness of the Registry's operations. Proper governance underpins not only the public's confidence and trust in the Registry's capability and integrity but also the level of satisfaction of its employees.

內部監控及問責制度 Internal Control and Accountabilities

委員會

本處致力維持高水平的企業管治及成效卓著的內部監控，建立了十分全面的管治架構，包括管理委員會及四個專責委員會。

管理委員會負責管理本處業務並訂定本處的策略方向，目的是達成本處的理想和使命。委員會由公司註冊處處長領導，成員包括本處全體首長級人員。委員會每月(或因應需要更頻密)舉行會議，討論、檢討並監察本處的主要措施及工作，並確保妥善地遵從所有程序和規例。

管理委員會成立了四個專責委員會，各有清晰及特定的職權範圍，負責監督本處的運作、提高效率，確保管理穩妥，分別涵蓋發展、部門編制、誠信管理及投資策略等範疇。這些專責委員會定期舉行會議，討論並評估現行程序及策略，向管理委員會作出建議，以持續監察及加強良好之企業管治常規。

委員會

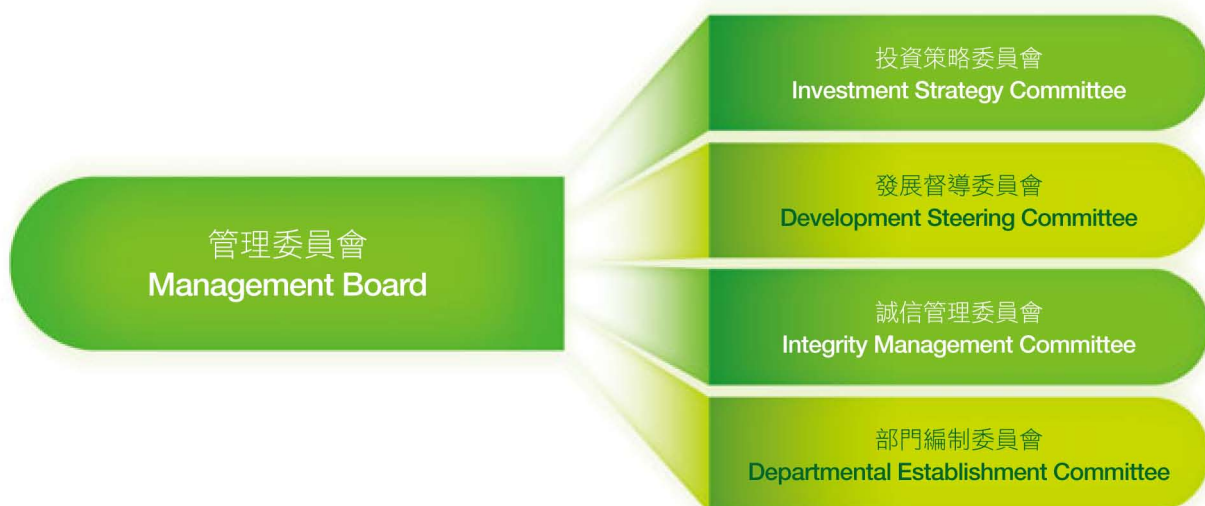
Board and Committees

Board and Committees

The Registry is committed to maintaining a high standard of corporate governance and effective internal control by establishing a comprehensive governance framework composed of the Management Board and four specific committees.

The Management Board is responsible for managing the Registry's business affairs and setting strategic directions with the aim of achieving its vision and mission. It is headed by the Registrar of Companies and composed of all directorate officers of the Registry. A Board Meeting is conducted on a monthly basis, or more frequently if necessary, to discuss, review and monitor the Registry's major initiatives and activities and to ensure that all procedures and regulations are properly followed.

The Board has set up four committees with clear and specific terms of reference to oversee the Registry's operation, enhance efficiency and ensure proper management, covering the areas of development, departmental establishment, integrity management and investment strategy. The committees meet regularly to discuss and evaluate existing procedures and strategies and make recommendations to the Board for continual monitoring and enhancement of good corporate governance practices.





規則與規例

雖然本處根據《營運基金條例》（第430章）以營運基金部門的形式運作，但我們在處理採購及其他事宜時仍須遵從適用的部門指引，以及相關的政府規則及規例行事。此外，本處亦定期向員工公布並重新傳閱內部的運作指引和通告，以加深員工對有關規定的認識。

整體工作及業務計劃

為達致業務及政策目標，本處每年均會在整體工作及業務計劃內載列短期及長遠策略。計劃須提交財經事務及庫務局局長批核。一經批核，計劃便會成為衡量本處表現的準則，並會作為本處發展的指引。

年內，本處人員定期與財經事務及庫務局常任秘書長(財經事務)及財經事務及庫務局財經事務科的代表舉行會議，以檢討本處的表現，並討論主要的運作問題及立法方面的主要措施。此外，本處亦會每半年與財經事務及庫務局庫務科的代表舉行會議，以監察及評估本處的財務表現。

審計及報告

本處按照公認會計原則製備周年帳目表。帳目表經由審計署署長審核，並須連同本處的年報一併提交立法會省覽。經審計的周年帳目表及年報一經提交後，便會上載本處網頁，供公眾閱覽。

Rules and Regulations

While operating as a trading fund department under the Trading Funds Ordinance (Cap. 430), the Registry is still required to comply with applicable departmental guidelines and relevant Government rules and regulations when dealing with procurement and other matters. Internal operational guidelines and circulars are promulgated and re-circulated regularly to staff members to reinforce their awareness of the requirements.

Corporate and Business Plan

Every year, the Registry sets out in its Corporate and Business Plan both short- and long-term strategies for achieving its business and policy objectives. The annual Plan is submitted to the Secretary for Financial Services and the Treasury for approval, and once approved, it serves as the benchmarks for evaluating the Registry's performance and the guidepost for its development.

Within the year, regular meetings with the Permanent Secretary for Financial Services and the Treasury (Financial Services) and representatives of the Financial Services Branch of the Financial Services and the Treasury Bureau were conducted to review the Registry's performance and discuss any major operational issues and legislative initiatives. Representatives from the Treasury Branch of the Financial Services and the Treasury Bureau also meet with the Registry to monitor and evaluate the Registry's financial performance biannually.

Audit and Report

The Registry prepares its annual accounts in accordance with the generally accepted accounting principles. The accounts are audited by the Director of Audit and tabled in the Legislative Council together with the Registry's annual report. After tabling, the audited accounts and annual report are uploaded onto the Registry's website for public access.

誠信管理

本處員工須遵守及遵從《公務員守則》。有關守則列出公務員隊伍的核心價值，這些價值是良好管治的根基，亦塑造了今日公務員隊伍的文化及特性。這些價值包括：

- (1) 堅守法治；
- (2) 誠實可信、廉潔守正；
- (3) 對所作決定和行動負責；
- (4) 政治中立；
- (5) 行事客觀、不偏不倚；及
- (6) 盡忠職守、專業勤奮。

作為一個以向公眾提供服務作為核心業務的部門，本處致力維持員工的誠信及崇高的操守標準。誠信管理委員會負責協調並監察本處在這方面的措施。委員會每年均會制訂誠信管理工作計劃，不斷致力促進員工保持崇高的操守標準。工作計劃提供清晰的指引，讓本處人員了解本處推行誠信管理的工作及決心。

Integrity Management

The Registry's staff members are required to abide by and comply with the Civil Service Code which sets out the core values to endure the test of good governance and shape the present culture and character of the civil service. These values include:-

- (1) commitment to the rule of law;
- (2) honesty and integrity;
- (3) accountability for decisions and actions;
- (4) political neutrality;
- (5) objectivity and impartiality; and
- (6) dedication, professionalism and diligence.

As a department whose core business involves the provision of public services, the Registry is dedicated to upholding the integrity and high standards of conduct of its staff. The Integrity Management Committee is responsible for coordinating and monitoring the Registry's initiatives in this area. As part of its ongoing efforts to promote high ethical standards among staff members, the Committee draws up an Integrity Management Programme Action Plan every year. The Action Plan provides clear guidance on the Registry's commitment to and efforts in integrity management.

公司註冊處經理獲委任為本處的誠信事務主任，負責監察每年誠信管理工作計劃的策劃及執行。二零一二至一三年度誠信管理工作計劃所列出的工作項目已圓滿完成。年內，本處在處內播放影片和舉行講座，提醒員工誠信的重要性，向他們提供如何防止貪污的指引及良好做法，並鼓勵他們參加由公務員事務局舉辦以誠信為題的會議、研討會和工作坊。

The Registry Manager is appointed as the Registry's Ethics Officer to oversee the planning and execution of the annual Action Plan. The initiatives set out in 2012-13 Action Plan were successfully implemented. During the year, in-house video shows and talks were organised to alert staff members to the importance of integrity and provide guidelines and good practices on how to prevent corruption. Staff members are also encouraged to attend conferences, seminars and workshops organised by the Civil Service Bureau on this subject.



觀看誠信管理影片「辦公室的影子」

Watching an integrity management video entitled "the Mirror"

本處亦明白處理員工投訴的妥善程序，對誠信管理至為重要，因此公布了員工投訴程序，讓員工可在身份保密的情況下，就不當款待及政策、規例或道德操守等方面可能違規的情況提出投訴。作為本處指定的員工投訴主任，公司註冊處經理會處理本處所有員工的投訴。本處設有既定程序的監察制度，確保所有投訴均獲得公平及適當的處理。

The Registry also recognises that proper procedures for handling staff complaints are essential for integrity management and hence has promulgated procedures that allow its staff members to raise concerns in confidence about possible improper treatment, and breaches of policies, regulations or code of ethics. All the staff complaints will be handled by the Registry Manager who is designated as the Staff Complaints Officer of the Registry. A monitoring system with prescribed procedures is in place to ensure that all complaints are handled in a fair and appropriate manner.

風險管理及業務持續運作 Risk Management and Business Continuity



資訊科技保安

現時網上查冊中心、公司查冊流動版服務及「註冊易」為本處客戶提供全天候24小時網上公司查冊、公司註冊及電子提交文件服務。為確保這些服務的平台運作暢順，一個安全、穩定、可靠及配備高度保安措施的電腦系統至為重要。此外，由公司註冊處處長擔任主席與成員包括本處高層管理人員的發展督導委員會，負責監督資訊科技策略及功能，以確保資訊科技的新措施配合本處的目標及長遠業務發展訂出有關計劃和政策。

與此同時，本處亦聘請獨立的審核員定期進行資訊科技保安風險評估及保安審核工作，以檢視本處的資訊科技系統及基礎設施已採納業界最佳做法或提出改善措施及建議，以確保本處系統完全符合現行業界標準，並得到妥善保護。

IT Security

The Cyber Search Centre, the Company Search Mobile Service and the e-Registry are now providing round-the-clock online company search, incorporation and filing services for the Registry's customers. A secure, stable and reliable computer platform equipped with high-level security measures is therefore essential to ensure the smooth operation of such services. The Development Steering Committee, chaired by the Registrar of Companies and comprising senior members of the Registry, is established to oversee the IT strategies and functions and ensure that the IT initiatives align with the Registry's corporate mission, policies and long-term business development and objectives.

Meanwhile, the Registry also engages independent auditors to conduct regular IT security risk assessments and security audits. The auditors will ensure that the Registry's IT infrastructure is properly protected and complies fully with the prevailing standard. Improvement measures and recommendations are adopted to follow the industry's best practices.

更新員工對資訊科技保安的知識，並促使遵從各項保安政策和指示

維持向社會提供卓越及優質的服務，是本處員工共同努力的長遠目標之一。員工對資訊保安政策和指示的認知及遵從可把任何系統發生故障及資訊科技事故時所帶來的影響減至最低。為此，本處為員工制訂了有關資訊科技的保安政策、資訊保安事故處理指引及終端用戶的資訊科技保安指示。本處會定期檢討及傳閱這些政策及指引，以加強員工了解資訊保安及保障個人資料的重要性。本處亦會透過複修課程及通告提醒員工注意這些規例最新的重要資料。

業務持續運作計劃

為減低系統發生故障時造成的業務風險，本處制訂了業務持續運作計劃（計劃），致力確保一旦發生故障時，仍可繼續重要的運作。計劃包括各項計劃、措施及安排，以確保本處可繼續為客戶提供重要的功能及服務。計劃亦包括一個運作復原系統，以盡量減少資料流失的可能。此外，本處會定期進行運作復原演習，以測試復原程序，確保運作復原系統操作正常。

Updates to Staff on Security Awareness and Compliance with Various Security Policies and Instructions

Maintaining excellent and high-quality services to the community is one of the Registry's long-term goals shared among its staff members. Staff awareness of and compliance with security policies and instructions can definitely minimise the adverse impacts from any system breakdown and IT incident. For this purpose, the Registry has developed IT Security Policy, Guidelines on Information Security Incident Handling, and End Users' Instructions on IT Security for its staff. These policies and guidelines are reviewed and circulated periodically to reinforce staff's understanding on the importance of information security and personal data protection. Major updates of regulations are brought to the attention of the Registry's staff members through refresher courses and circulars.

Business Continuity Plan

In order to reduce the risk to business in the event of system disruptions, the Registry has developed a business continuity plan which endeavours to ensure that critical operations continue to be available during any disruptions. It includes plans, measures and arrangements to ensure the continuous delivery of critical functions and services to customers and a disaster recovery system to minimise data loss. Disaster recovery drills are carried out periodically to test the recovery procedures and to ensure proper functioning of the disaster recovery system.

溝通及透明度 Communication and Transparency

與客戶及公眾溝通

聆聽客戶的意見是本處的核心價值之一，本處會按照客戶的需要和期望，制訂所提供服務的類別和質量。為此，本處設有完善的溝通渠道，蒐集不同客戶群組的意見。

本處亦定期與客戶保持溝通對話。年內，本處不時拜訪客戶。此外，我們亦舉辦講座及簡布會，向相關持份者講解立法及程序上的轉變。部分講座是與專業機構合辦，例如香港會計師公會及香港特許秘書公會。藉着這些活動，我們得以向客戶闡述新規定及宣傳新服務，並向客戶蒐集意見，優化我們向商界提供的服務。

客戶聯絡小組

公司註冊處客戶聯絡小組是本處聯繫客戶最重要的渠道之一。客戶聯絡小組的成員除了本處

Communicate with Customers and the Public

One of the core values of the Registry is to listen to our customers and take account of their needs and expectations when shaping the types and quality of services which we deliver. To this end, the Registry has well-established communication channels to collect the views and opinions from different customer groups.

The Registry also engages itself in regular conversation with its customers. Throughout the year, the Registry pays courtesy visits to customers from time to time. Seminars and briefings are also held to brief stakeholders on legislative or procedural changes. Some of the seminars are jointly organised with professional bodies such as the Hong Kong Institute of Certified Public Accountants and the Hong Kong Institute of Chartered Secretaries. These events provide prime opportunities to explain new requirements, promote our new services and collect feedback to refine our services to the business community.

Customer Liaison Group

The Companies Registry Customer Liaison Group (CRCLG) is one of the most important channels connecting the Registry and its customers.



公司註冊處客戶聯絡小組
The Companies Registry Customer Liaison Group



的高層人員外，還包括不同用戶群組的代表，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，以及一些客戶代表。客戶聯絡小組定期舉行會議，讓小組成員就本處各項服務及新措施交流意見，亦提供了良好及有效的平台，讓我們向客戶介紹本處的政策和工作程序。

本處網站

為確保所有客戶及持份者充分掌握最新的法例和程序的規定，本處善用本處的網站(www.cr.gov.hk)發放最新的資訊。網站內容詳盡，載有本處核心業務、法例修訂、提交文件的規定及拓展計劃等資料，並會定期檢討和更新。

網站載有各種指明表格、各類刊物包括公司註冊處年報、公司法改革常務委員會的報告、各項立法工作的諮詢文件，以及本處發出的對外通告，方便客戶在本處網站閱覽及下載。

本處網站設有「新《公司條例》」的專設欄目，載列實施新《公司條例》的資料及最新資訊。

電話諮詢熱線

本處設立的公司註冊處電話諮詢熱線((852) 2234 9933)，全日24小時解答有關本處服務的查詢。來電者亦可利用傳真索取資料小冊子。此外，客戶亦可致電本處服務組((852)8201 8273)，查詢使用電子服務的技術問題。服務組全日24小時運作，方便客戶查詢。

Apart from senior Registry officers, CRCLG comprises representatives from various user groups including 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 customer representatives. CRCLG meets regularly for members to exchange views on the Registry's services and initiatives. It is also a useful and effective forum to brief customers on the Registry's policies and procedures.

Registry Website

To ensure that all customers and stakeholders are kept abreast of the latest statutory and procedural requirements, the Registry makes extensive use of its website (www.cr.gov.hk) to deliver up-to-date information. Comprehensive contents including our core business activities, changes in legislation, filing requirements and our development programme are regularly reviewed and updated.

Specified forms, publications such as the Registry's Annual Reports, reports of the Standing Committee on Company Law Reform, consultation papers for legislative exercises and external circulars issued by the Registry are easily accessible and available for downloading on the Registry's website.

A dedicated thematic section entitled the "New Companies Ordinance" has been set up on the website to provide information and the latest updates on the implementation of the new Ordinance.

Enquiry Hotline

The Registry's Enquiry Hotline ((852) 2234 9933) is set up for answering enquiries about its services round the clock. Callers can also obtain information pamphlets from it by fax. In addition, customers can also call the Registry's Help Desk ((852) 8201 8273) for technical advice for using the electronic services. The Help Desk operates on a round-the-clock basis for the convenience of customers.

《公開資料守則》

作為一間公共機構，本處堅守高度公開及透明的標準。本處認同有需要讓市民充分認識本處和本處所提供的服務，並了解影響個人以至整個商界的政策和決定的依據。本處一直全面遵從《公開資料守則》這方面的規定。

評估機制

本處十分重視客戶的意見和建議。年內，本處透過既定渠道繼續蒐集不同客戶群組的意見和建議，因為這些寶貴的意見，能讓本處在檢討現有業務程序時，用作策劃新措施及進一步提升本處的服務。

同時，本處每年公布服務承諾，使客戶得知年內本處在提供優質服務方面的表現水平及成績。本處亦透過客戶的建議和意見表格、每年的客戶服務調查、「註冊易」及「電子查冊」的服務組蒐集客戶的意見。

Code on Access to Information

As a public organisation, the Registry adheres to a high standard of transparency and openness. It recognises the need for members of the public to be well informed about the Registry, the services it provides and the basis for policies and decisions which affect individuals and the business community as a whole. The Registry fully complies with the Code on Access to Information in this regard.

Evaluation Mechanism

The Registry values customers' feedback and suggestions. Throughout the year, the Registry has continued to gather comments, suggestions and opinions from different groups of customers through well-established channels as the comments are valuable to the Registry in reviewing the existing business processes and for the purpose of planning initiatives that will result in further improvement to its services.

At the same time, the Registry publishes its performance pledges annually to update customers on its performance standard and achievements in providing quality services during the year. The Registry also collects customers' feedback and opinion via suggestion and comment forms, annual Customer Services Survey and the Helpdesk of the e-Registry and e-Search Services.



與其他公司註冊機關的聯繫

有鑑於全世界的公司規管及註冊制度發展迅速，本處一直積極與其他地區的公司註冊機關交流意見及經驗。為此，本處繼續與內地及其他司法管轄區的對口單位聯繫，並加強協作。

年內，本處的代表團訪問了其他司法管轄區的公司註冊機關及參加國際論壇，以建立並加強與他們的聯繫：

- 二零一二年九月 — 本處三名人員參加在中國寧波舉行的「甬港經濟合作論壇2012」；及
- 二零一三年三月 — 處長及本處五名人員參加在新西蘭奧克蘭舉行的「公司註冊論壇2013」，以及在澳洲墨爾本及新西蘭奧克蘭舉行的相關工作坊。

在二零一二至一三年度，本處接待了其他來自世界各地的規管機構及專業團體的訪客，包括：

- 二零一二年七月 — 來自巴基斯坦證券管理委員會的代表團；
- 二零一二年十一月 — 來自阿曼投資推廣及出口發展公共機構的一名官員；
- 二零一二年十二月 — 來自越南規劃和投資事務部商業登記處的代表團；及
- 本處亦接待了內地省級局及機構的代表團。

Liaison with Other Registries

In view of the rapid development in company regulatory and registration regimes over the world, the Registry has been active in exchanging ideas and sharing experience with registries of other areas. For this purpose, the Registry continues to foster and develop collaborative relationships with counterparts in the Mainland and other jurisdictions.

During the year, delegations from the Registry visited registries of other jurisdictions and attended international forums to establish and foster links with them:-

- September 2012 – Three officers of the Registry attended the 2012 Ningbo-HK Economic Co-operation Forum (甬港經濟合作論壇2012) in Ningbo, China; and
- March 2013 – The Registrar and five officers of the Registry attended the Corporate Registers Forum 2013 in Auckland, New Zealand and the related workshops in Melbourne, Australia and Auckland, New Zealand.

In 2012-13, the Registry received visitors from regulatory authorities and professional bodies from different parts of the world. They included:-

- July 2012 – A delegation from the Securities and Exchange Commission of Pakistan;
- November 2012 – An official from the Public Authority for Investment Promotion & Export Development, Oman;
- December 2012 - a delegation from the Agency for Business Registration, Ministry of Planning and Investment of Vietnam; and
- The Registry also received delegations from Mainland provincial departments and institutions.

公司註冊論壇

二零一三年三月，公司註冊處處長率領代表團參加在新西蘭奧克蘭舉行的「公司註冊論壇2013」周年會議，來自55個司法管轄區的181名代表與世界銀行出席會議的代表，共同探討公司註冊全球最佳的做法。

公司註冊論壇是一個由公司註冊機關成立的非牟利國際組織，每年均舉行會議，讓不同司法管轄區的專業註冊人員聚首一堂交流經驗，並根據其他司法管轄區的表現和做法，作基準比較，從而取得公司註冊制度現今及未來運作的相關知識。本處積極參與論壇各項活動，並由二零零八年起獲委任為論壇的司庫。

Corporate Registers Forum

In March 2013, the Registrar of Companies led a delegation to attend the Corporate Registers Forum (CRF) Annual Conference held in Auckland, New Zealand where 181 delegates from 55 jurisdictions and representatives from the World Bank were present to explore global best practices for corporate registers.

The CRF is an international non-profit making organisation formed by administrators of corporate registers. It holds an annual conference where registry professionals from different jurisdictions get together to share their experience, benchmark their performance and practices, and acquire knowledge on the present and future operation of corporate registration systems. The Registry actively participates in the activities of the CRF, and has been appointed as its treasurer since 2008.



公司註冊處處長率領代表團參加在新西蘭舉行的「公司註冊論壇會議2013」

The Registrar of Companies led a delegation to attend the Corporate Registers Forum Conference 2013 in New Zealand

企業社會責任

本處不但致力為客戶提供優質服務，還竭力促進社會的可持續發展。因此，本處高度重視對客戶、員工和整體社會在社會和環境持續發展方面所作出的承諾。為此，本處自二零一零年起發布企業社會責任政策聲明，闡述本處履行企業社會責任的綱領。企業社會責任政策聲明的內容載於附錄 I。

關懷員工

在二零一二至一三年度，本處為員工舉辦多項聯誼及康樂活動，促進員工關係和健康。活動包括漫遊南生圍·賞生態·尋美食一天遊及聖誕自助午餐聯歡會。此外，還圓滿舉辦多個專題興趣班，例如袖珍黏土藝術、輕黏土藝術、蛋糕烘焙、園藝、花藝、比薩製作及馬卡龍製作等。為使員工更有歸屬感，有些活動亦邀請員工家屬參加。

Corporate Social Responsibility

The Registry is committed not only to the provision of quality services to its customers, but is also dedicated to the sustainable growth of the community. It therefore accords high priority to social and environmental sustainability commitments to its customers, staff members and the community as a whole. To this end, the Registry has adopted a Corporate Social Responsibility Policy Statement since 2010. The Statement sets out the framework for discharging its corporate social responsibilities. The text of the statement is provided in Appendix I.

Caring for Staff Members

The Registry organised a series of social and recreational activities for its staff members in 2012-13 to enhance relations among staff members and to improve their physical well-being. These activities included a trip to Nam San Wai wetland and a Christmas party-cum-lunch buffet. Special interest classes on miniature clay art, light clay art, cake making, horticulture, flower arrangement, pizza making and macaron making were also held with success. To instil a sense of belonging in staff members, their family members were also invited to join some of these activities.



漫遊南生圍·賞生態·尋美食一天遊
Trip to Nam San Wai wetland



2012 聖誕自助午餐聯歡會
2012 Christmas Party-
cum-Lunch Buffet



袖珍黏土英式下午茶製作班
Miniature Clay High Tea Set Making Class

輕黏土聖誕小熊名片夾座製作班
Light Clay Christmas Bear Card Holder Making Class



經典聖誕甜品·樹頭蛋糕烘焙班
Christmas Log Cake Making Class

迎新春水仙班
Horticulture Class on
Chinese Narcissus Bulb
Carving



新春花藝設計班
Flower Arrangement Class



卡通造型馬卡龍製作班
Macaron Making Class



和風海鮮饅仔比薩製作班
Pizza Making Class

職業安全及健康

本處致力為全體員工提供一個健康安全的工作間，並成立公司註冊處安全委員會，負責制訂和推行安全政策及措施，並加以監察和檢討。本處定期進行職業安全巡查，以找出工作間潛在的職安健風險，並即時妥善跟進。此外，本處亦鼓勵員工參加相關的訓練課程，以提高他們的職業安全意識。

Occupational Safety and Health

The Registry is committed to providing a healthy and safe workplace for all its staff members. It established a Safety Committee to formulate, implement, monitor and review safety policies and measures. Regular occupational safety inspections are conducted to identify potential hazards on its premises, and any identified areas are to be followed up promptly and effectively. Moreover, staff members are encouraged to attend relevant training courses to promote their occupational safety awareness.



基督教家庭服務中心為員工舉辦「一日二十五小時」有效時間管理的工作坊
A talk for staff members conducted by the Christian Family Service Centre

關心社會

年內，本處員工積極參與多項義工和慈善活動，對社會的貢獻備受讚揚。

本處的義工隊透過參與多項不同的義工和慈善活動，鼎力支持弱勢社群和長者，服務社會。

Caring for the Society

The Registry actively participated in a number of voluntary and charitable services throughout the year, and its contributions to the community were well recognised.

The Registry Volunteer Team strives to support the underprivileged, the elderly and to serve the entire community through its active participation in a variety of voluntary services and charitable activities.



本處榮獲二零一二年「義工服務」金獎

The Registry is awarded the Gold Award for Volunteer Service in 2012

本處員工參與的義工和慈善活動：

Voluntary and Charitable Activities Participated by the Registry Staff Members:



公益金便服日2012
Dress Casual Day 2012

製作義工活動派發的禮物
Preparing gifts to distribute
during voluntary activities



「樓是有情在龍城」探訪九龍城區的獨居長者
Calling on the elderly living in Kowloon City during
Tuen Ng Festival

為匡智元朗晨樂學校學生舉辦聖誕聯歡會
Celebrating Christmas with students of Hong Chi Morningjoy School, Yuen Long



探訪新松齡護老中心長者
Visit senior citizens at an elderly home



「同心護老迎新歲」與香港仔賽馬會黃志強長者地區中心長者共度新歲

Celebrating Lunar New Year with the elderly at the Jockey Club Wong Chi Keung Elderly Community Centre in Aberdeen



為學障兒童舉辦新春聯歡會

A Lunar New Year Party for children with learning disabilities



收集罐頭食物分派給社會上的貧窮人士

Collecting canned food to support the impoverished



本處自二零零八年起獲頒「同心展關懷」標誌，而在企業社會責任方面的參與至今已踏入第五年。

The Registry has been awarded the Caring Organisation Logo since 2008 and is now marching into the 5th year of Caring Social Responsibility participation.



為鼓勵社會採用無障礙網頁設計的網站，政府資訊科技總監辦公室及平等機會委員會合辦無障礙網頁嘉許計劃，以表揚本地企業和機構能夠提供易於瀏覽的網站。本處參與了計劃，而我們的網站亦達致萬維網聯盟《無障礙網頁內容指引》2.0版AA級別的標準，並符合金獎級別的技术準則。

To encourage adoption of web accessibility in the community, the Office of the Government Chief Information Officer has jointly organised the Web Accessibility Recognition Scheme (Scheme) with the Equal Opportunities Commission to show appreciation to local businesses and organisations for making their websites easily accessible. The Registry takes part in the Scheme and our website has achieved World Wide Web Consortium (W3C) Web Content Accessibility Guidelines WCAG 2.0 Level AA standard and has met all technical criteria for the Gold Award.



二零一三年二月二十七日，本處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現今及未來的實際工作環境，為投身社會做好準備，提早計劃未來。當天本處接待了12名中五學生，讓他們跟隨工作導師完成一天的日常工作。

On 27 February 2013, 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 today's and tomorrow's job markets and to encourage them to make an early start in planning their future. The Registry sponsored 12 Fifth Form students who "shadowed" their workplace mentors as they went through a normal day at work.



環境保護

本處十分重視可持續發展及環境保護。本處致力提高員工的環保意識，並透過採用環保技術，盡量減低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。我們的目標是改善空氣質素、減少耗電量，循環再造以及減少廢物。年內，本處繼續減少耗用能源及紙張，並透過購買環保產品，落實環保採購，以及減少使用一次性即棄物品。在二零一二年，本處全面達致重要環保措施的目標。詳情可參閱本處網站二零一二年的環保報告電子文本。

本處現正為根據新《公司條例》提交的常用的指明表格開發電子提交服務，並將於二零一三年完成。隨着客戶更多使用「註冊易」的電子服務，我們相信本處及商界會進一步減少耗用紙張。

至於空氣質素方面，本處獲環境保護署的室內空氣質素檢定計劃頒發「良好級」證書。為進一步改善空氣質素，建設更佳的工作環境，本處自二零一三年年初起在辦事處的走廊及公用地方擺放了辦公室植物。

Environmental Protection

The Registry takes sustainable development and environmental protection seriously. We are committed to maintaining a high level of environmental awareness among staff members and pursuing environmental protection through adoption of environmentally friendly technologies, minimisation of possible adverse impact on the environment and continuing to enhance the Registry's environmental friendliness. Our goal is to improve the air quality, reduce power consumption as well as recycle and reduce waste. During the year, the Registry continued to reduce consumption of energy and paper, and implement green procurement by purchasing green products and reduce the use of one-off disposable items. In 2012, all targets for key green measures were fully achieved by the Registry. Details of these can be found in the electronic copy of the Environmental Report 2012 on the Registry's website.

The electronic services for submission of specified forms under the new Companies Ordinance are being developed and would be completed in 2013. With the increasing use of the electronic services at our e-Registry, we believe that there will be further reduction in the use of paper by the Registry and the business community.

On air quality, the Registry has obtained a rating of "Good Class" under the Indoor Air Quality Certificate Scheme of the Environmental Protection Department. To further improve our air quality towards a better working environment, office plants are placed in the corridors and common areas of the Registry's offices from early 2013.



二零一二至一三年度工作量主要統計數字 Key Workload Statistics for 2012-13	A
服務指標及工作表現 Performance Targets and Achievements	B
審計署署長報告及周年帳目表 Report of the Director of Audit and Annual Accounts	C
《公司條例草案》委員會成員名單 List of Members of the Bills Committee on Companies Bill	D
二零一二至一三年度公司法改革常務委員會成員名單 List of Members of the Standing Committee on Company Law Reform 2012-13	E
根據新《公司條例》訂立的附屬法例小組委員會成員名單 List of Members of the Subcommittee on Subsidiary Legislation Made under the New Companies Ordinance	F
新《公司條例》 — 主要新猷 The new Companies Ordinance – Major Initiatives	G
公司註冊處企業管治政策聲明 Companies Registry Corporate Governance Policy Statement	H
公司註冊處企業社會責任政策聲明 Companies Registry Corporate Social Responsibility Policy Statement	I

附錄

Appendices

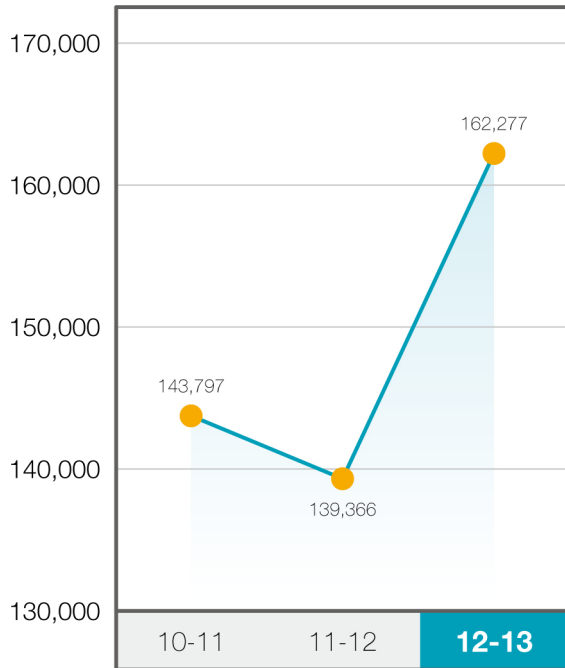
附錄 A Appendix A

二零一二至一三年度工作量主要統計數字 Key Workload Statistics for 2012-13

		截至3月31日止年度 Year to 31 March		增 / (減) 百分比 % Increase / (Decrease)
		2013	2012	
新公司註冊	Registration of New Companies			
本地公司	Local companies			
— 公眾公司	— public companies	686	792	(13.4)
— 私人公司	— private companies	161,591	138,574	16.6
非香港公司	Non-Hong Kong companies	693	781	(11.3)
公司文件登記	General Registration of Documents			
所收到的文件	Documents received	2,293,355	2,133,701	7.5
所收到的押記	Charges received	34,012	33,579	1.3
更改名稱通知書	Change of name notifications	15,613	16,052	(2.7)
自動清盤通知書	Voluntary liquidation notices	906	955	(5.1)
公司查冊	Company Searches			
查閱文件影像紀錄	Document image records searches	3,525,723	3,254,565	8.3
查閱公司資料	Company particulars searches	235,239	194,250	21.1
查閱董事索引	Directors' index searches	317,747	316,618	0.4
檢控	Prosecutions			
發出傳票	Summonses issued	6,374	6,200	2.8
剔除行動	Striking Off Actions			
被剔除名稱的公司	Companies struck off	30,550	27,158	12.5
撤銷註冊	Deregistrations			
被撤銷註冊的公司	Companies deregistered	31,727	28,623	10.8

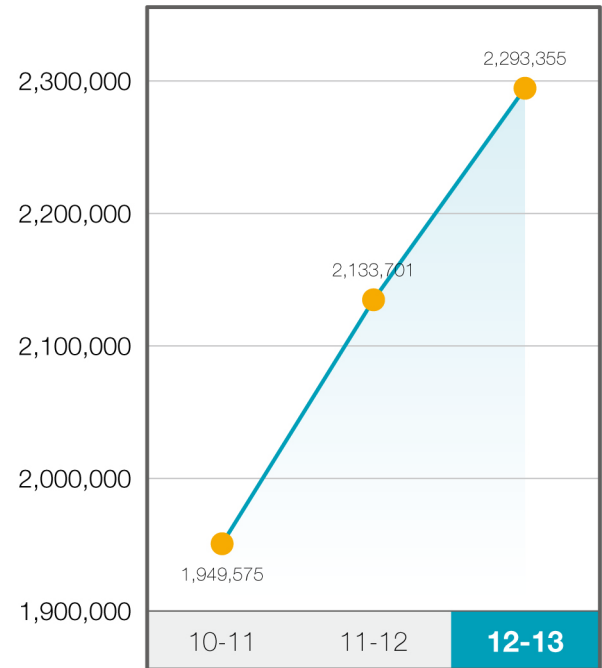
註冊成立公司總數

Number of Companies Incorporated



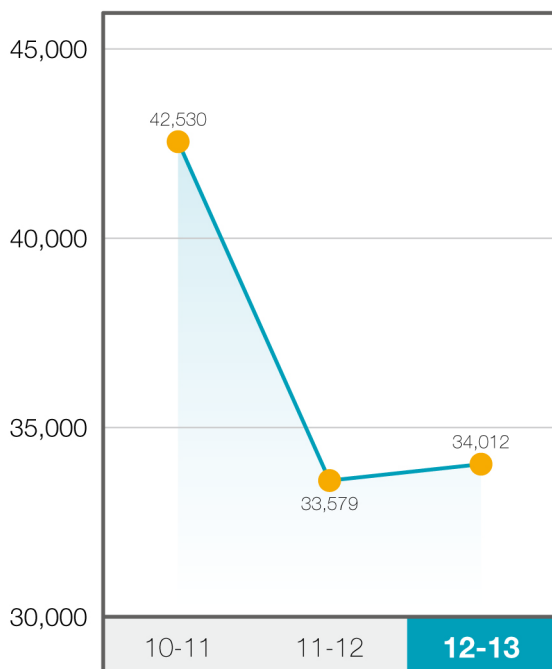
提交登記文件數目

Documents Received for Registration



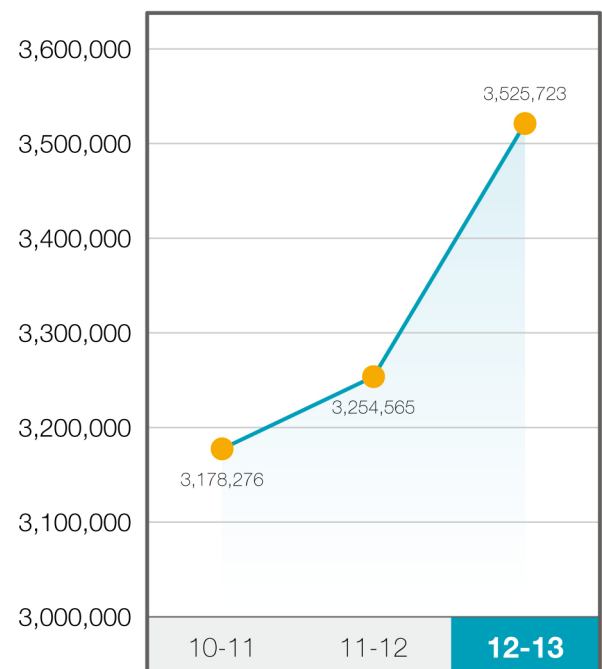
提交登記押記數目

Charges Received for Registration



查閱文件影像紀錄

Document Image Records Searches



附錄 B Appendix B

服務指標及工作表現

Performance Targets and Achievements

		2012-13 工作表現 Achievements			2013-14 目標 Targets	
服務 Service	2012-13 服務水平 ¹ Service Standard ¹	(目標) 達到 服務水平 的百分比 (Target) % Meeting Standard	(實際表現) 達到 服務水平 的百分比 (Actual) % Meeting Standard	高於目標 百分比 % Over Achieved	服務水平 ¹ Service Standard ¹	達到 服務水平 的百分比 % Meeting Standard
(以工作天計算，另外述明者除外) (expressed in working days unless otherwise specified)						
新公司註冊 Registration of new companies²						
本地公司 local companies						
提交紙張文件 paper submission	4	95	97	2	4	95
網上提交文件 e-Submission	1小時 hr	90	99	9	1小時 hr	90
非香港公司 non-Hong Kong companies						
	14	95	99	4	14	95
本地公司更改名稱 Change of names of local companies						
提交紙張文件 paper submission	4	95	99	4	4	95
網上提交文件 e-Submission	1小時 hr	90	99	9	1小時 hr	90
公司文件登記 Registration of general documents						
提交紙張文件 paper submission	6	90	99	9	6	90
網上提交指明表格 e-Submission of specified forms ^{3*}	24小時 hrs	90	98	8	24小時 hrs	90
押記登記 Registration of charges						
	8	90	98	8	8	90
公司撤銷註冊 Deregistration of companies						
發出批准撤銷註冊函件 issue of approval letter	5	95	99	4	5	95

		2012-13 工作表現 Achievements			2013-14 目標 Targets		
服務 Service	2012-13 服務水平 ¹ Service Standard ¹	(目標) 達到 服務水平的 百分比 (Target) % Meeting Standard	(實際表現) 達到 服務水平的 百分比 (Actual) % Meeting Standard	高於目標 百分比 % Over Achieved	服務水平 ¹ Service Standard ¹	達到 服務水平的 百分比 % Meeting Standard	
(以工作天計算，另外述明者除外) (expressed in working days unless otherwise specified)							
網上聯線查冊 Online searches on the internet							
提供文件影像紀錄以供下載 supply of image records of documents for download	5分鐘 mins	95	100	5	5分鐘 mins	95	
提供查冊結果的核證副本 ⁴ supply of certified copies of search results ⁴	3小時 hrs	95	100	5	3小時 hrs	95	
提供證書 ⁴ supply of certificates ⁴	1	95	100	5	1	95	
在公眾查冊中心查冊 Onsite searches at the Public Search Centre							
提供查冊結果的印文本 supply of hard copies of search results	20分鐘 mins	95	100	5	20分鐘 mins	95	
提供查冊結果的核證副本 supply of certified copies of search results	3小時 hrs	95	100	5	3小時 hrs	95	
提供證書 supply of certificates	1	95	100	5	1	95	
在本處提交文件（僅指排隊輪候時間） Onsite submission of documents (queuing time only)							
	20分鐘 mins	90	100	10	20分鐘 mins	90	

- ¹ 提交紙張文件的服務水平不包括提交文件當天。網上提交文件的服務水平則由提交文件的時間起計。
The service standard for paper submission excludes the day of submission. The service standard for e-Submission is calculated from the time of submission.
- ² 商業登記證由公司註冊處代稅務局連同公司註冊證書一併發出。
Business Registration Certificates are issued by the Companies Registry for the Inland Revenue Department, together with Certificates of Incorporation.
- ³ 服務水平適用於以電子方式提交及直接由公司註冊處綜合資訊系統處理的指明表格。
The service standard applies to specified forms which are submitted electronically and automatically processed by the Integrated Companies Registry Information System.
- ⁴ 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.

* 二〇一二年二月二十日正式推出
Launched on 20 February 2012

審計署署長報告

Report of the Director of Audit



香港特別行政區政府
審計署

Audit Commission
The Government of the Hong Kong
Special Administrative Region

獨立審計報告
致立法會

茲證明我已審核及審計列載於第101至126頁公司註冊處營運基金的財務報表，該等財務報表包括於2013年3月31日的財務狀況表與截至該日止年度的全面收益表、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資料。

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 101 to 126, which comprise the statement of financial position as at 31 March 2013, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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真實而中肯的財務報表，及落實其認為必要的內部控制，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。

General Manager, Companies Registry Trading Fund's
Responsibility for the Financial Statements

The General Manager, Companies Registry Trading Fund is responsible for the preparation of financial statements that give a true and fair view in accordance with section 7(4) of the Trading Funds Ordinance (Cap. 430) and Hong Kong Financial Reporting Standards, and for such internal control as the General Manager, Companies Registry Trading Fund determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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。

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 about whether the financial statements are free from material misstatement.

審計涉及執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真實而中肯的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2013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
(審計署助理署長劉新和代行)

審計署
香港灣仔
告士打道7號
入境事務大樓26樓
2013年9月10日

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 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 of financial statements that give a true and fair view 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 2013, 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.

LAU Sun-wo
Assistant Director of Audit
for Director of Audit

Audit Commission
26th Floor, Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong
10 September 2013

周年帳目表
Annual Accounts

公司註冊處營運基金
截至2013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 2013

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全面收益表
Companies Registry Trading Fund
Statement of Comprehensive Income

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	截至2013年3月31日止年度 for the year ended 31 March 2013	
			2013	2012
營業額	Turnover	(3)	532,135	483,191
運作成本	Operating costs	(4)	<u>(248,986)</u>	<u>(239,882)</u>
運作盈利	Profit from operations		283,149	243,309
其他收入	Other income	(5)	<u>18,612</u>	<u>14,241</u>
名義利得稅前盈利	Profit before notional profits tax		301,761	257,550
名義利得稅	Notional profits tax	(6)	<u>(48,149)</u>	<u>(40,964)</u>
年度盈利	Profit for the year		253,612	216,586
其他全面收益	Other comprehensive income		<u>—</u>	<u>—</u>
年度總全面收益	Total comprehensive income for the year		<u><u>253,612</u></u>	<u><u>216,586</u></u>
固定資產回報率	Rate of return on fixed assets	(7)	63.6%	54.9%

第一零七頁至一二六頁之附註為本財務報表的一部分。

The notes on pages 107 to 126 form part of these financial statements.

附錄 C Appendix C

公司註冊處營運基金財務狀況表 Companies Registry Trading Fund Statement of Financial Position

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	於2013年3月31日 as at 31 March 2013	
			2013	2012
非流動資產	Non-current assets			
物業、設備及器材	Property, plant and equipment	(8)	317,324	324,017
無形資產	Intangible assets	(9)	70,056	40,862
外匯基金存款	Placement with the Exchange Fund	(10)	109,315	103,518
			<u>496,695</u>	<u>468,397</u>
流動資產	Current assets			
應收帳款及預付款項	Debtors and prepayments	(11)	8,353	8,499
應收關連人士帳款	Amounts due from related parties		719	927
銀行存款	Bank deposits		547,700	558,700
現金及銀行結餘	Cash and bank balances		16,286	12,914
			<u>573,058</u>	<u>581,040</u>
流動負債	Current liabilities			
遞延收入	Deferred revenue	(12)	(9,634)	(8,187)
客戶按金	Customers' deposits		(9,727)	(8,908)
應付帳款	Creditors		(6,058)	(5,872)
應付關連人士帳款	Amounts due to related parties		(53,689)	(83,108)
僱員福利撥備	Provision for employee benefits	(13)	(54)	(494)
應付名義利得稅	Notional profits tax payable		(12,329)	(10,092)
			<u>(91,491)</u>	<u>(116,661)</u>
流動資產淨額	Net current assets		<u>481,567</u>	<u>464,379</u>
總資產減去流動負債	Total assets less current liabilities		<u>978,262</u>	<u>932,776</u>

附錄 C Appendix C

公司註冊處營運基金財務狀況表 (續)

Companies Registry Trading Fund

Statement of Financial Position (Continued)

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	於2013年3月31日 as at 31 March 2013	
			2013	2012
非流動負債	Non-current liabilities			
遞延稅款	Deferred tax	(14)	(11,680)	(6,925)
僱員福利撥備	Provision for employee benefits	(13)	(57,624)	(53,919)
			<u>(69,304)</u>	<u>(60,844)</u>
淨資產	NET ASSETS		<u>908,958</u>	<u>871,932</u>
資本及儲備	CAPITAL AND RESERVES			
營運基金資本	Trading fund capital	(15)	138,460	138,460
保留盈利	Retained earnings	(16)	516,886	516,886
擬發股息	Proposed dividend	(17)	253,612	216,586
			<u>908,958</u>	<u>871,932</u>

第一零七頁至一二六頁之附註為本財務報表的一部分。

The notes on pages 107 to 126 form part of these financial statements.



鍾麗玲太平紳士

公司註冊處營運基金總經理
二零一三年九月十日

Ms Ada LL Chung, JP

General Manager, Companies Registry Trading Fund
10 September 2013

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

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		截至2013年3月31日止年度 for the year ended 31 March 2013	
		2013	2012
在年初的結餘	Balance at beginning of year	871,932	882,157
年度總全面收益	Total comprehensive income for the year	253,612	216,586
年內已付股息	Dividend paid during the year	<u>(216,586)</u>	<u>(226,811)</u>
在年終的結餘	Balance at end of year	<u><u>908,958</u></u>	<u><u>871,932</u></u>

第一零七頁至一二六頁之附註為本財務報表的一部分。

The notes on pages 107 to 126 form part of these financial statements.

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

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	截至2013年3月31日止年度 for the year ended 31 March 2013	
			2013	2012
來自營運項目之 現金流量	Cash flows from operating activities			
運作盈利	Profit from operations		283,149	243,309
折舊及攤銷	Depreciation and amortisation		20,960	18,227
應收帳款及預付款項的 減少 / (增加)	Decrease / (Increase) in debtors and prepayments		13	(3,848)
應收關連人士帳款的 (減少) / 增加	Decrease / (Increase) in amounts due from related parties		208	(323)
遞延收入的增加/(減少)	Increase /(Decrease) in deferred revenue		4,542	(5,175)
客戶按金的增加	Increase in customers' deposits		819	2,909
應付帳款的 增加 / (減少)	Increase / (Decrease) in creditors		186	(2,708)
應付關連人士帳款的 (減少) / 增加	(Decrease) / Increase in amounts due to related parties		(29,419)	34,481
僱員福利撥備的增加	Increase in provision for employee benefits		3,265	2,852
已付名義利得稅	Notional profits tax paid		(41,158)	(51,000)
來自營運項目之 現金淨額	Net cash from operating activities		<u>242,565</u>	<u>238,724</u>
來自投資項目之 現金流量	Cash flows from investing activities			
原有期限為3個月以上的 銀行存款的減少	Decrease in bank deposits with original maturity over three months		5,700	63,201
外匯基金存款的增加	Increase in placement with the Exchange Fund		(5,797)	(103,518)
已收利息	Interest received		15,650	12,498
購買物業、設備及器材 和無形資產	Purchase of property, plant and equipment and intangible assets		(43,461)	(7,922)
用作投資項目之 現金淨額	Net cash used in investing activities		<u>(27,908)</u>	<u>(35,741)</u>

附錄 C Appendix C

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

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	截至2013年3月31日止年度 for the year ended 31 March 2013	
			2013	2012
來自融資項目之 現金流量	Cash flows from financing activities			
已付股息	Dividend paid		(216,586)	(226,811)
用作融資項目之 現金淨額	Net cash used in financing activities		(216,586)	(226,811)
現金及等同現金的 減少淨額	Net decrease in cash and cash equivalents		(1,929)	(23,828)
在年初的現金及 等同現金	Cash and cash equivalents at beginning of year		18,215	42,043
在年終的現金及 等同現金	Cash and cash equivalents at end of year	(18)	16,286	18,215

第一零七頁至一二六頁之附註為本財務報表的一部分。

The notes on pages 107 to 126 form part of these financial statements.

財務報表附註

Notes To the Financial Statements

(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。

(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計量。

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

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 its 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.

(b) Basis of preparation of the financial statements

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

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

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，或在報告期結束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。
- (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。

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

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, or other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities 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 assets or issue of the financial liabilities.
- (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 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

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。有關計算包括與實際利率相關的所有收取自或支付予合約各方的費用、交易成本及所有其他溢價或折讓。

貸款及應收帳款的帳面值在每個報告期結束日作出評估，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，在全面收益表內確認。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，則該減值虧損在全面收益表內回撥。

金融負債採用實際利率法按攤銷成本值列帳。

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

(d) 物業、設備及器材

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

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.

The carrying amount of loans and receivables is reviewed at the end of each reporting period to determine whether there is objective evidence of impairment. If any impairment evidence exists, a loss is recognised in the statement of comprehensive income 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 statement of comprehensive income.

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 or cancelled, or when it expires.

(d) Property, plant and equipment

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

附錄 C Appendix C

以下各項物業、設備及器材以成本值扣除累計折舊及任何減值虧損列帳（附註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：

- | | |
|------------|-----|
| - 建築物 | 30年 |
| - 電腦器材 | 5年 |
| - 傢具、裝置及器材 | 5年 |
| - 汽車 | 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，並在出售當天列入全面收益表內確認。

(e) 無形資產

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

The following property, plant and equipment are stated 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 their estimated useful lives as follows:

- | | |
|-------------------------------------|----------|
| - Buildings | 30 years |
| - Computer equipment | 5 years |
| - Furniture, fittings and equipment | 5 years |
| - Motor vehicles | 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 statement of comprehensive income at the date of disposal.

(e) Intangible assets

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

無形資產的攤銷按估計可使用年期（5年）以直線法列入全面收益表。

Amortisation of intangible assets is charged to the statement of comprehensive income on a straight-line basis over the assets' estimated useful lives of 5 years.

(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）的帳面值在每個報告期結束日評估，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全面收益表內確認入帳。資產的可收回數額為其公平值減出售成本與使用值兩者中的較高者。

(f) Impairment of fixed assets

The carrying amounts of fixed assets, including property, plant and equipment and intangible assets, are reviewed at the end of each reporting period to identify any indication of impairment. If there is an indication of impairment, an impairment loss is recognised in the statement of comprehensive income whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the greater of its fair value less costs to sell and value in use.

(g) 名義利得稅

(i) 根據《稅務條例》（第112章）營運基金並無稅務責任，但香港特別行政區政府（政府）要求營運基金須向政府一般收入支付一筆款項以代替利得稅（即名義利得稅），該款項是根據《稅務條例》的規定所計算。本年度名義利得稅支出包括本期稅款及遞延稅款資產和負債的變動。

(g) Notional profits tax

(i) The CRTF has no tax liability under the Inland Revenue Ordinance (Cap. 112). However, the Government of the Hong Kong Special Administrative Region ("the Government") requires the CRTF to pay to the General Revenue an amount in lieu of profits tax (i.e. notional profits tax) calculated on the basis of the provisions of the Inland Revenue Ordinance. Notional profits tax expense for the year comprises current tax and movements in deferred tax assets and liabilities.

(ii) 本期稅款為本年度對應課稅收入按報告期結束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。

(ii) Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the end of the reporting period, and any adjustment to tax payable in respect of previous years.

(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使用稅務虧損及稅項抵免而產生。

(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.

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，按在報告期結束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每個報告期結束日重新審閱，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。

(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。

(i) 僱員福利

營運基金的僱員包括公務員及合約員工。薪金、約滿酬金及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。就公務員而言，僱員附帶福利開支包括政府給予僱員的退休金及房屋福利，均在僱員提供有關服務所在年度支銷。

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 end of the reporting period. Deferred tax assets and liabilities are not discounted.

The carrying amount of a deferred tax asset is reviewed at the end of each reporting period 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) Revenue recognition

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

(i) Employee benefits

The employees of CRTF comprise civil servants and contract staff. Salaries, staff gratuities, and annual leave entitlements are accrued and recognised as expenditure in the year in which the associated services are rendered by the staff. For civil servants, staff on-costs, including pensions and housing benefits provided to the staff by the Government, are charged as expenditure in the year in which the associated services are rendered.

就按可享退休金條款受聘的公務員的長俸負債已包括於支付予政府有關附帶福利開支中。就其他員工向強制性中央公積金計劃的供款於全面收益表中支銷。

For civil servants employed on pensionable terms, their pension liabilities are discharged by reimbursement of the staff on-cost charged by the Government. For other staff, contributions to Mandatory Provident Fund Scheme are charged to the statement of comprehensive income as incurred.

(j) 關連人士

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關連人士進行交易。這些機構包括各政策局及政府部門，營運基金，以及受政府所控制或政府對其有重大影響力的財政自主組織。

(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 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.

(l) 新訂及經修訂香港財務報告準則的影響

香港會計師公會頒布了多項在本會計期內生效的新訂或經修訂的香港財務報告準則。適用於本財務報表所呈報的年度的會計政策，並未因這些發展而有任何改變。

(l) Impact of new and revised HKFRSs

The HKICPA has issued a number of new and revised HKFRSs which are effective for the current accounting period. There have been no changes to the accounting policies applied in these financial statements for the years presented as a result of these developments.

公司註冊處營運基金並沒有採納在本會計期尚未生效的任何新香港財務報告準則（附註22）。

The CRTF has not applied any new HKFRSs that are not yet effective for the current accounting period (note 22).

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3. 營業額

3. Turnover

		2013	2012
押記文件登記費	Charges registration fees	15,776	16,388
公司註冊成立費	Incorporation fees	279,676	238,328
周年申報表登記費	Annual registration fees	137,076	129,331
查冊及影印收費	Search and copying fees	67,132	61,130
管理及代收服務費用	Fees for administration and collection services	7,460	12,225
其他費用	Other fees	25,015	25,789
總額	Total	<u>532,135</u>	<u>483,191</u>

4. 運作成本

4. Operating costs

		2013	2012
員工費用	Staff costs	174,528	165,324
一般運作開支	General operating expenses	52,159	54,675
中央行政費用	Central administration overheads	787	1,218
折舊及攤銷	Depreciation and amortisation	20,960	18,227
審計費用	Audit fees	552	438
總額	Total	<u>248,986</u>	<u>239,882</u>

5. 其他收入

5. Other income

		2013	2012
銀行存款利息	Interest from bank deposits	9,814	9,282
外匯基金存款利息	Interest from placement with the Exchange Fund	5,703	4,959
其他	Others	3,095	—
總額	Total	<u>18,612</u>	<u>14,241</u>

6. 名義利得稅

6. Notional profits tax

(a) 於全面收益表內扣除的名義利得稅如下：

(a) The notional profits tax charged to the statement of comprehensive income represents:

		2013	2012
本期稅款	Current tax		
本年名義利得稅的撥備	Provision for notional profits tax for the year	43,406	41,437
上年度多提之撥備	Over-provision in respect of last year	(12)	—
		<u>43,394</u>	<u>41,437</u>
遞延稅款	Deferred tax		
暫時性差異產生及轉回	Origination and reversal of temporary differences	4,755	(473)
名義利得稅	Notional profits tax	<u>48,149</u>	<u>40,964</u>

(b) 稅項支出與會計溢利按適用稅率計算的對帳如下：

(b) The reconciliation between tax expense and accounting profit at applicable tax rates is as follows:

		2013	2012
名義利得稅前盈利	Profit before notional profits tax	301,761	257,550
按香港利得稅稅率16.5% (2012年：16.5%) 計算的稅項	Tax at Hong Kong profits tax rate of 16.5% (2012: 16.5%)	49,790	42,496
二零一二至一三年度一次性的稅項寬減	One-off tax reduction in 2012-13	(10)	—
非應課稅收入的稅項影響	Tax effect of non-taxable revenue	(1,619)	(1,532)
上年度多提之撥備	Over-provision in respect of last year	(12)	—
名義稅項支出	Notional tax expense	<u>48,149</u>	<u>40,964</u>

7. 固定資產回報率

固定資產回報率是以總全面收益（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6.7%（2012：8.3%）。

7. Rate of return on fixed assets

The rate of return on fixed assets is calculated as total comprehensive income (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 6.7 per cent (2012: 8.3 per cent) per year as determined by the Financial Secretary.

8. 物業、設備及器材

8. Property, plant and equipment

		土地及 建築物 Land and buildings	電腦器材 Computer equipment	傢具、裝置 及器材 Furniture, fittings and equipment	汽車 Motor vehicles	總額 Total
成本	Cost					
在2011年4月1日	At 1 April 2011	398,511	29,854	21,563	—	449,928
增加	Additions	—	1,352	150	—	1,502
在2012年3月31日	At 31 March 2012	398,511	31,206	21,713	—	451,430
增加	Additions	—	500	29	244	773
在2013年3月31日	At 31 March 2013	398,511	31,706	21,742	244	452,203
累計折舊	Accumulated depreciation					
在2011年4月1日	At 1 April 2011	77,030	28,261	13,236	—	118,527
年內費用	Charge for the year	4,445	747	3,694	—	8,886
在2012年3月31日	At 31 March 2012	81,475	29,008	16,930	—	127,413
年內費用	Charge for the year	4,445	779	2,214	28	7,466
在2013年3月31日	At 31 March 2013	85,920	29,787	19,144	28	134,879
帳面淨值	Net book value					
在2013年3月31日	At 31 March 2013	312,591	1,919	2,598	216	317,324
在2012年3月31日	At 31 March 2012	317,036	2,198	4,783	—	324,017

9. 無形資產

9. Intangible assets

		電腦軟件牌照及系統開發成本 Computer software licences and system development costs	
		2013	2012
成本	Cost		
在年初	At beginning of year	182,134	175,714
增加	Additions	<u>42,688</u>	<u>6,420</u>
在年終	At end of year	<u>224,822</u>	<u>182,134</u>
累計攤銷	Accumulated amortisation		
在年初	At beginning of year	141,272	131,931
年內費用	Charge for the year	<u>13,494</u>	<u>9,341</u>
在年終	At end of year	<u>154,766</u>	<u>141,272</u>
帳面淨值	Net book value		
在年終	At end of year	<u><u>70,056</u></u>	<u><u>40,862</u></u>

10. 外匯基金存款

外匯基金存款結餘為1.09315億港元(2012年：1.03518億港元)，其中1億港元為原有存款，931.5萬港元(2012：351.8萬港元)為報告期結束日已入帳但尚未提取的利息。該存款為期六年(由存款日起計)，期內不能提取原有存款。

外匯基金存款利息按每年1月釐定的固定息率計算。該息率是基金投資組合過去6年的平均年度投資回報，或3年期外匯基金債券在上一個年度的平均年度收益，兩者取其較高者，下限為0%。2013年固定息率為每年5.0%，2012年為每年5.6%。

10. Placement with the Exchange Fund

The balance of the placement with the Exchange Fund amounted to HK\$109.315 million (2012: HK\$103.518 million), being the original placement of HK\$100 million plus HK\$9.315 million (2012: HK\$3.518 million) interest paid but not yet withdrawn at the end of the reporting period. The term of the placement is six years from the date of placement, during which the amount of original placement cannot be withdrawn.

Interest on the placement is payable at a fixed rate determined every January. The rate is the average annual investment return of the Exchange Fund's Investment Portfolio for the past six years or the average annual yield of three-year Exchange Fund Notes for the previous year subject to a minimum of zero per cent, whichever is the higher. The interest rate has been fixed at 5.0 per cent per annum for the year 2013 and at 5.6 per cent per annum for the year 2012.

11. 應收帳款及預付款項

11. Debtors and prepayments

		2013	2012
應計銀行存款利息	Accrued interest from bank deposits	3,055	3,095
應計外匯基金存款利息	Accrued interest from Placement with the Exchange Fund	1,348	1,441
預付款項及其他按金	Prepayment and other deposits	3,950	3,963
總額	Total	8,353	8,499

12. 遞延收入

指預先支付的訂購費用或其他服務收費。

12. Deferred revenue

This represents subscription fees/other service charges received in advance of which services have not yet been rendered.

13. 僱員福利撥備

此為在計至報告期結束日就所提供的服務給予僱員年假及合約僱員約滿酬金的估計負債（見附註2(i)）。

13. Provision for employee benefits

This represents the estimated liability for employees' annual leave and obligations on contract-end gratuities payable to contract staff for services rendered up to end of the reporting period (also see Note2(i)).

14. 遞延稅款

在財務狀況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：

14. Deferred tax

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

		2013	2012
在年初的結餘	Balance at beginning of year	6,925	7,398
全面收益表內撇銷 / (轉回)	Charged / (Credited) to statement of comprehensive income	4,755	(473)
在年終的結餘	Balance at end of year	11,680	6,925

15. 營運基金資本

此為政府對營運基金的投資。

15. Trading fund capital

This represents the Government's investment in the CRTF.

16. 保留盈利

16. Retained earnings

		2013	2012
在年初的結餘	Balance at beginning of year	516,886	516,886
年度總全面收益	Total comprehensive income for the year	253,612	216,586
擬發股息	Proposed dividend	<u>(253,612)</u>	<u>(216,586)</u>
在年終的結餘	Balance at end of year	<u>516,886</u>	<u>516,886</u>

17. 擬發股息

17. Proposed dividend

向政府擬發股息是根據年度總全面收益及經財經事務及庫務局局長核准的年度營運計劃裏列出的100%目標派息比率(2012:100%)作出。

The proposed dividend to the Government is based on the total comprehensive income for the year and the target dividend payout ratio of 100 per cent (2012:100 per cent) stated in the annual business plan approved by the Secretary for Financial Services and the Treasury.

18. 現金及等同現金

18. Cash and cash equivalents

		2013	2012
現金及銀行結餘	Cash and bank balances	16,286	12,914
銀行存款	Bank deposits	<u>547,700</u>	<u>558,700</u>
小計	Subtotal	563,986	571,614
減：原有限為3個月以上的銀行存款	Less: Bank deposits with original maturity over three months	<u>(547,700)</u>	<u>(553,399)</u>
現金及等同現金	Cash and cash equivalents	<u>16,286</u>	<u>18,215</u>

19. 關連人士的交易

除了那些在本財務報表內獨立披露的交易外，年內與關連人士的其他重要交易概述如下：

- (a) 營運基金提供予關連人士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1,315.3萬港元（2012年：1,706.7萬港元）；
- (b) 關連人士提供予營運基金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1,732.2萬港元（2012年：1,641.2萬港元）；及
- (c) 由關連人士提供的資訊科技及翻修設備方面的資本開支，款額達到3萬港元（2012年：15.0萬港元）。

與關連人士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關連人士，收費則按全部成本徵收。

19. Related party transactions

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

- (a) Services provided to related parties included search and copying services, collection of certain tax-loaded fees and bona vacantia, and the administration of the Money Lenders Registry on behalf of the Government. The total revenue derived from these services amounted to HK\$13.153 million (2012: HK\$17.067 million);
- (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\$17.322 million (2012: HK\$16.412 million); and
- (c) Capital expenditure in relation to information technology and renovation services provided by related parties amounted to HK\$0.030 million (2012: HK\$0.150 million).

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.

20. 資本承擔

在報告期結束日，營運基金未有在財務報表中作出準備的資本承擔如下：

20. Capital commitments

At the end of the reporting period, the CRTF had capital commitments, so far as not provided for in the financial statements, as follows:

	2013	2012
已核准及簽約 Authorised and contracted for	34,542	50,826

21. 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。

(a) Investment policy

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

(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。

(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.

營運基金的信貸風險，主要基於應收帳款、銀行存款及外匯基金存款。營運基金訂有風險政策，並持續監察須承擔的信貸風險。

The CRTF's credit risk is primarily attributable to debtors, bank deposits and placement with the Exchange Fund. The CRTF has a credit policy in place and the exposure to these credit risks is monitored on an ongoing basis.

應收帳款主要包括應收利息，相關的信貸風險極低。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。

Debtors include mainly accrued interest and the associated credit risk is minimal. To minimise credit risks, all fixed deposits are placed with licensed banks in Hong Kong.

至於外匯基金存款，其相關信貸風險偏低。

For the placement with the Exchange Fund, the credit risk is considered to be low.

在報告期結束日營運基金的金融資產所需承擔的最高信貸風險數額相當於其帳面值。

The maximum exposure to credit risk of the financial assets of the CRTF at the end of the reporting period is equal to their carrying amounts.

(c) 流動資金風險

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。

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。

(d) 利率風險

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

公平值利率風險指金融工具的公平值會因市場利率變動而波動的風險。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。

(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。

(c) Liquidity risk

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

The CRTF employs projected cash flow analysis to manage liquidity risk by forecasting the amount of cash required and monitoring the working capital of the CRTF to ensure that all liabilities due and known funding requirements could be met. As the CRTF has a strong liquidity position, it has a very low level of liquidity risk.

(d) Interest rate risk

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

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. Since the CRTF's bank deposits bear interest at fixed rates, their fair values will fall when market interest rates increase. However, as all the bank deposits 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 is not exposed to material cash flow interest rate risk because it has no major financial instruments bearing interest at a floating rate.

(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) 其他金融風險

營運基金因於每年一月釐定的外匯基金存款息率(附註10)的變動而須面對金融風險。於2013年3月31日，假設2012年及2013年的息率增加/減少50個基點而其他因素不變，估計年度盈利及儲備將增加/減少50萬港元。

(g) 公平值

在活躍市場買賣的金融工具的公平值是根據報告期結束日的市場報價釐定。如沒有該等市場報價，則以現值或其他估值方法以報告期結束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財務狀況表。

(f) Other financial risk

The CRTF is exposed to financial risk arising from changes in the interest rate on the placement with the Exchange Fund which is determined every January (Note 10). It was estimated that, as at 31 March 2013, a 50 basis point increase/decrease in the interest rates for 2012 and 2013, with all other variables held constant, would increase/decrease the profit for the year and reserves by HK\$0.5 million.

(g) Fair values

The fair value of financial instruments traded in active markets is based on quoted market prices at the end of the reporting period. 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 end of the reporting period.

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

22. 已頒布但於截至2013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。其中包括於截至2013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的修訂、新準則及詮釋。

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。

22. Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2013

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 2013 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.

下列財務報告準則修訂及新準則可能會導致日後的財務報表須作出新的或經修訂的資料披露：

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

	在以下日期或之後開始的 會計期生效 Effective for accounting periods beginning on or after
香港會計準則第1號(經修訂)「財務報表的呈報」的修訂 — 其他全面收益項目的呈報	2012年7月1日
Amendments to HKAS 1(Revised), Presentation of Financial Statements — Presentation of Items of Other Comprehensive Income	1 July 2012
香港會計準則第19號 (2011)「僱員福利」 HKAS 19 (2011), Employee Benefits	2013年1月1日 1 January 2013
香港會計準則第32號「金融工具：呈報」的修訂 — 金融資產與金融負債的對銷	2014年1月1日
Amendments to HKAS 32, Financial Instruments: Presentation — Offsetting Financial Assets and Financial Liabilities	1 January 2014
香港會計準則第36號「資產減值」的修訂 — 非金融資產可收回金額的披露	2014年1月1日
Amendments to HKAS 36, Impairment of Assets — Recoverable Amount Disclosures for Non-Financial Assets	1 January 2014
香港財務報告準則第7號「金融工具：披露」的修訂 — 披露—金融資產與金融負債的對銷	2013年1月1日
Amendments to HKFRS 7, Financial Instruments: Disclosures — Disclosures – Offsetting Financial Assets and Financial Liabilities	1 January 2013
香港財務報告準則第9號「金融工具」 HKFRS 9, Financial Instruments	2015年1月1日 1 January 2015
香港財務報告準則第13號「公平值計量」 HKFRS 13, Fair Value Measurement	2013年1月1日 1 January 2013

附錄 D Appendix D

《公司條例草案》委員會成員名單

List of Members of the Bills Committee on Companies Bill

主席

陳茂波議員, MH, JP

Chairman

Hon Paul CHAN Mo-po, MH, JP

副主席

李慧琼議員, JP

Deputy Chairman

Hon Starry LEE Wai-king, JP

委員

何俊仁議員

何鍾泰議員, SBS, S.B.St. J., JP

涂謹申議員

陳鑑林議員, SBS, JP (至2011年5月25日)

黃宜弘議員, GBS

劉健儀議員, GBS, JP

石禮謙議員, SBS, JP

余若薇議員, SC, JP

林健鋒議員, GBS, JP

梁君彥議員, GBS, JP

黃定光議員, SBS, JP

湯家驊議員, SC

詹培忠議員 (至2011年3月14日)

劉秀成議員, SBS, JP

Members

Hon Albert HO Chun-yan

Ir Dr Hon Raymond HO Chung-tai, SBS, S.B.St. J., JP

Hon James TO Kun-sun

Hon CHAN Kam-lam, SBS, JP (to 25 May 2011)

Dr Hon Philip WONG Yu-hong, GBS

Hon Miriam LAU Kin-yee, GBS, JP

Hon Abraham SHEK Lai-him, SBS, JP

Hon Audrey EU Yuet-mee, SC, JP

Hon Jeffrey LAM Kin-fung, GBS, JP

Hon Andrew LEUNG Kwan-yuen, GBS, JP

Hon WONG Ting-kwong, SBS, JP

Hon Ronny TONG Ka-wah, SC

Hon CHIM Pui-chung (to 14 March 2011)

Prof Hon Patrick LAU Sau-shing, SBS, JP

秘書

司徒少華女士

Clerk

Ms Connie SZETO

法律顧問

顧建華先生

曹志遠先生

Legal Adviser

Mr KAU Kin-wah

Mr Timothy TSO

附錄 E Appendix E

二零一二至一三年度公司法改革常務委員會成員名單

List of Members of the Standing Committee on Company Law Reform 2012-13

主席

林雲浩先生, SC, JP
(至2013年1月10日止)

周家明先生, SC
(由2013年1月11日起)

Chairman

Mr Godfrey LAM Wan-ho, SC, JP
(prior to 10 January 2013)

Mr Anderson CHOW Ka-ming, SC
(from 11 January 2013)

委員

白士文先生

Anne CARVER 女士
(至2013年1月31日止)

陳仲尼先生, BBS, JP

周福安先生

范佐華先生

蕭大衛教授
(由2013年2月1日起)

吳世學教授

林英偉先生

葉靜思女士

江智蛟先生

林學冲先生

莫莉女士

伍成業先生

施熙德女士
(至2013年1月31日止)

黃天祐博士

余嘉寶女士

容韻儀女士
(由2013年2月1日起)

Members

Mr Stephen BIRKETT

Mrs Anne CARVER
(prior to 31 January 2013)

Mr Rock CHEN Chung-nin, BBS, JP

Mr CHEW Fook-aun

Mr Vincent FAN Chor-wah

Professor David Donald
(from 1 February 2013)

Professor GOO Say-hak

Mr Peter W GREENWOOD

Ms Roxanne ISMAIL

Mr Johnson KONG Chi-how

Mr Rainier LAM Hok-chung

Mrs Catherine MORLEY

Mr Kenneth NG Sing-yip

Ms Edith SHIH
(prior to 31 January 2013)

Dr Kelvin WONG Tin-yau

Ms Benita YU Ka-po

Ms Wendy YUNG Wen-yee
(from 1 February 2013)

當然委員

香港交易及結算所有限公司代表
狄勤思先生, JP
(至2013年2月28日止)

香港交易及結算所有限公司代表
戴林瀚先生
(由2013年3月1日起)

香港金融管理局代表
簡賢亮先生, JP

證券及期貨事務監察委員會代表
楊以正先生

公司註冊處處長
鍾麗玲女士, JP

財經事務及庫務局局長代表
陳維民先生
(至2012年11月23日止)

財經事務及庫務局局長代表
何宗基先生, JP
(由2012年11月26日起)

破產管理署署長
黃小雲女士

律政司代表
戴逸華教授

秘書

麥錦羅女士

Ex-Officio Members

Mr Mark DICKENS, JP,
representing the Hong Kong Exchanges and Clearing Limited
(prior to 28 February 2013)

Mr David GRAHAM,
representing the Hong Kong Exchanges and Clearing Limited
(from 1 March 2013)

Mr Stefan GANNON, JP,
representing the Hong Kong Monetary Authority

Mr Andrew YOUNG,
representing the Securities and Futures Commission

Ms Ada CHUNG, JP,
Registrar of Companies

Mr Darryl CHAN Wai-man,
representing the Secretary for Financial Services and the Treasury
(prior to 23 November 2012)

Mr HO Chung-kei, Patrick, JP,
representing the Secretary for Financial Services and the Treasury
(from 26 November 2012)

Ms Teresa WONG Siu-wan,
Official Receiver

Professor Edward L G TYLER,
representing the Department of Justice

Secretary

Ms Phyllis MCKENNA

附錄 F Appendix F

根據新《公司條例》訂立的附屬法例小組委員會成員名單
List of Members of the Subcommittee on Subsidiary Legislation Made under
the New Companies Ordinance

主席

黃定光議員, SBS, JP

副主席

梁繼昌議員

委員

何俊仁議員

涂謹申議員

石禮謙議員, SBS, JP

林健鋒議員, GBS, JP

梁君彥議員, GBS, JP

湯家驊議員, SC

李慧琼議員, JP

謝偉俊議員, JP

田北俊議員, GBS, JP

何俊賢議員

莫乃光議員

陳家洛議員

郭榮鏗議員

單仲偕議員, SBS, JP

廖長江議員, JP

蔣麗芸議員, JP

鍾國斌議員

秘書

司徒少華女士

法律顧問

曹志遠先生

盧詠儀小姐

Chairman

Hon WONG Ting-kwong, SBS, JP

Deputy Chairman

Hon Kenneth LEUNG

Members

Hon Albert HO Chun-yan

Hon James TO Kun-sun

Hon Abraham SHEK Lai-him, SBS, JP

Hon Jeffrey LAM Kin-fung, GBS, JP

Hon Andrew LEUNG Kwan-yuen, GBS, JP

Hon Ronny TONG Ka-wah, SC

Hon Starry LEE Wai-king, JP

Hon Paul TSE Wai-chun, JP

Hon James TIEN Pei-chun, GBS, JP

Hon Steven HO Chun-yin

Hon Charles Peter MOK

Dr Hon Kenneth CHAN Ka-lok

Hon Dennis KWOK

Hon SIN Chung-kai, SBS, JP

Hon Martin LIAO Cheung-kong, JP

Dr Hon CHIANG Lai-wan, JP

Hon CHUNG Kwok-pan

Clerk

Ms Connie SZETO

Legal Adviser

Mr Timothy TSO

Miss Winnie LO

新《公司條例》－ 主要新猷

The New Companies Ordinance – Major Initiatives

加強企業管治的措施

加強董事的問責性

- 限制委任法人團體為董事，規定每間私人公司最少須有一名董事為自然人，以增加透明度及提高問責性。
- 在成文法中釐清董事須以謹慎、技巧及努力行事的責任，為董事提供明確的指引。

提高股東在決策過程中的參與程度

- 訂立一套有關提出和通過書面決議的詳盡規則。
- 規定公司如及時收到成員就周年成員大會提出與大會的事務，或與決議有關的陳述書，使公司在發出會議的通知時可同時送交該等陳述書，就須承擔傳閱陳述書的費用。
- 把成員要求以投票方式表決的最低規定由佔總表決權的10%減至5%。

MEASURES FOR ENHANCING CORPORATE GOVERNANCE

Strengthening the Accountability of Directors

- Restricting the appointment of corporate directors by requiring every private company to have at least one natural person to act as director, to enhance transparency and accountability.
- Clarifying in the statute the directors' duty of care, skill and diligence with a view to providing clear guidance to directors.

Enhancing Shareholder Engagement in the Decision-Making Process

- Introducing a comprehensive set of rules for proposing and passing a written resolution.
- Requiring a company to bear the expenses of circulating members' statements relating to the business of, or proposed resolutions for, Annual General Meetings, if they are received in time to be sent with the notice of the meeting.
- Reducing the threshold requirement for members to demand a poll from 10 per cent to 5 per cent of the total voting rights.

改善公司資料的披露

- 規定公眾公司及較大型(即不符合擬備簡明報告資格的公司)的私人公司¹及擔保公司²須擬備更詳盡的董事報告，包括具分析性及前瞻性的「業務審視」，但同時容許私人公司藉特別決議選擇不擬備有關審視。業務審視為股東提供有用的資料，特別是業務審視須包括對公司有重大影響的環境事務和僱員事務資料這項規定，與提倡企業社會責任的國際趨勢一致。

加強對股東的保障

- 引入更有效的規則來處理董事的利益衝突，包括擴大須獲股東批准的範圍至涵蓋超過三年的董事聘任合約。
- 規定若公眾公司及其附屬公司的交易須獲股東批准，則須由無利益關係的股東批准。
- 規定追認董事的行為必須獲無利益關係的股東批准，以防止有利益衝突的情況及防止有利益關係的大股東可能濫用權力，追認董事的未准許行為。

Improving the Disclosure of Company Information

- Requiring public companies and the larger (i.e., companies that do not qualify for simplified reporting) private companies¹ and guarantee companies² to prepare a more comprehensive directors' report which includes an analytical and forward-looking "business review", whilst allowing private companies to opt out by special resolution. The business review will provide useful information for shareholders. In particular, the requirement to include information relating to environmental and employee matters that have a significant effect on the company is in line with international trends to promote corporate social responsibility.

Fostering Shareholder Protection

- Introducing more effective rules to deal with directors' conflicts of interests, including expanding the requirement for seeking shareholders' approval to cover directors' employment contracts which exceed three years.
- Requiring disinterested shareholders' approval in cases where shareholders' approval is required for transactions of public companies and their subsidiaries.
- Requiring the conduct of directors to be ratified by disinterested shareholders' approval to prevent conflicts of interest and possible abuse of power by interested majority shareholders in ratifying the unauthorised conduct of directors.

¹ 根據新《公司條例》，私人公司如符合以下條件的任何兩項，即被視為小型公司：(a)全年總收入不超過港幣一億元；(b)總資產不超過港幣一億元；及(c)僱員不多於100人。

Under the new Ordinance, a private company is regarded as small if it satisfies any two of the following conditions: (a) total annual revenue of no more than HK\$100 million; (b) total assets of no more than HK\$100 million; and (c) no more than 100 employees.

² 根據新《公司條例》，擔保公司如全年總收入不超過港幣2,500萬元，即被視為小型擔保公司。

Under the new Ordinance, a guarantee company is regarded as small if its total annual revenue does not exceed HK\$25 million.

- 就公司進行私有化計劃及指定安排計劃的「人數驗證」，由「佔不超過10%的無利害關係股份表決權」這項規定所取代。法院獲賦予一項新的酌情權，倘若就有關的成員計劃「人數驗證」的要求是保留的話，法院有酌情權不施行「人數驗證」。
- 擴大不公平損害補救的範圍，以涵蓋「擬作出或不作出的作為」，讓成員可提出不公平損害的訴訟，即使有關行為或不作出的行為仍未損害成員的權益。
- Replacing the “headcount test” with a not more than 10 per cent disinterested voting requirement for privatisations and specified schemes of arrangement, while giving the court a new discretion to dispense with the test (in cases where it is retained) for members’ schemes.
- Extending the scope of the unfair prejudice remedy to cover “proposed acts and omissions”, so that a member may bring an action for unfair prejudice even if the act or omission that would be prejudicial to the interests of members is not yet effected.

加強核數師的權利

- 賦權核數師可要求更多的人士，包括公司的香港附屬企業的高級人員，以及任何持有該公司或其附屬企業會計紀錄或須就該紀錄負責的任何人士，提供核數師為履行職責而合理所需的資料或解釋。違反提供資料或解釋的罪責擴及至公司的高級人員及更多的人士。
- Empowering an auditor to require a wider range of persons, including the officers of a company’s Hong Kong subsidiary undertakings and any person holding or accountable for the company or its subsidiary undertakings’ accounting records, to provide information or explanation reasonably required for the performance of the auditor’s duties. The offence for failure to provide the information or explanation is extended to cover officers of the company and the wider range of persons.

Strengthening Auditors’ Rights

確保規管更為妥善的措施

MEASURES FOR ENSURING BETTER REGULATION

確保公眾登記冊的資料準確無誤

Ensuring the Accuracy of Information on the Public Register

- 釐清公司註冊處處長(處長)在文件登記方面的權力，例如指明須交付公司註冊處的文件認證的規定及交付文件的方式，以及在等待進一步詳情時，可暫緩登記不合要求的文件。
- Clarifying the powers of the Registrar of Companies (the Registrar) in relation to the registration of documents, such as specifying the requirements for the authentication of documents to be delivered to the Companies Registry (the Registry) and the manner of delivery, and withholding the registration of unsatisfactory documents pending further particulars.

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- 釐清處長在備存登記冊方面的權力，例如更正排印或文書方面的錯誤、加上註釋，以及規定公司須解決任何互相抵觸之處或提供最新的資料。
- 為向法院申請提供法定依據，以便刪除登記冊內不準確、屬偽造或源自無效或無效力的事情或在沒有公司授權下作出的事情的資料。
- 規定公司須在其股本結構有變動時，向公司註冊處交付包括股本說明的申報表，以確保公眾登記冊包括公司股本結構的最新資料。
- Clarifying the Registrar's powers in relation to the keeping of the register, such as rectifying typographical or clerical errors, making annotations and requiring a company to resolve any inconsistency or provide updated information.
- Providing a statutory basis for applications to court for removing information from the register that is inaccurate, forged or derived from anything invalid, ineffective or done without the authority of the company.
- Requiring a company to deliver to the Registry a return, including a statement of capital, whenever there is a change to its capital structure, to ensure that the public register contains up-to-date information on a company's share capital structure.

改善押記登記

- 修訂須予登記的押記的清單，例如明文規定就飛機或飛船的任何份額設立的押記須予登記，以及刪除為保證債權證的發行而設立的押記須予登記的規定。
- 就公司因不遵從登記規定而致使押記成為無效的情況，把自動加快還款的規定改為貸款人可選擇是否要求該項押記所保證的借款須立即償還。
- 除押記的訂明詳情外，規定押記文書的經核證副本也須予登記及讓公眾查閱，以便讓查閱登記冊的人士取得更詳細資料。
- 將押記文書及訂明詳情交付處長的期限由五個星期縮短至一個月，以縮短未能在登記冊上見到有關押記的期限。
- Improving the Registration of Charges
- Revising the list of registrable charges, such as expressly providing that a charge on an aircraft or any share in an aircraft is registrable, and removing the requirement to register a charge for the purpose of securing an issue of debentures.
- Replacing the automatic acceleration of the repayment obligation with a choice given to the lender as to whether the secured amount is to become immediately payable when a charge is void due to non-compliance with the registration requirements.
- Requiring a certified copy of the charge instrument (in addition to the prescribed particulars of the charge) to be registered and available for public inspection, to provide more detailed information to those who search the register.
- Shortening the period for delivery to the Registrar of the charge instrument and the prescribed particulars from five weeks to one month, to reduce the period during which the charge is not visible on the register.

- 規定為登記債項清償 / 解除押記而給予處長的通知須隨附該項清償 / 解除的書面證據，使該等文件可讓公眾查閱。
- Requiring written evidence of satisfaction/release of a charge to accompany a notification to the Registrar for registration of the satisfaction/release, thus making such documents available for public inspection.

改善撤銷註冊制度

- 就不營運公司撤銷註冊增訂三項條件，即申請人必須證實有關公司不是任何法律程序的一方，以及有關公司及其附屬公司在香港均沒有不動產，以減低撤銷註冊程序可能被濫用的機會。
- Imposing three additional conditions for the deregistration of defunct companies, namely that the applicant must confirm that the company is not a party to any legal proceedings and that neither the company nor its subsidiary has any immovable property in Hong Kong, to minimise any potential abuse of the deregistration procedure.

Refining the Scheme for Deregistration of Companies

加強執法制度

- 加強審查員的調查權力，例如要求接受審查人士保存紀錄或文件，以及以法定聲明的方式證實陳述。
- Enhancing the investigatory powers of an inspector, for example, by requiring a person under investigation to preserve records or documents and to verify statements made by statutory declaration.
- 制訂更妥善的保障設施，以確保調查及查訊所得的資料保密和加強對舉報人的保障。
- Providing better safeguards to ensure the confidentiality of information obtained in investigations and enquiries and for the better protection of informers.
- 賦予處長取得文件或資料的新權力，以確定曾否發生會構成向處長提供虛假或具誤導性陳述罪行的行為。
- Providing new powers for the Registrar to obtain documents or information to ascertain whether any conduct that would constitute an offence in relation to the provision of false or misleading statement to the Registrar has taken place.
- 加強對公司高級人員違反新《公司條例》條文須承擔法律責任的執法制度，包括透過訂定「責任人」的新定義以降低檢控不履行或違反規定的門檻，並把其涵蓋範圍擴及至魯莽的作為。
- Strengthening the enforcement regime in relation to the liabilities of officers of companies for the companies' contravention of provisions in the new Ordinance, including lowering the threshold for prosecuting a breach or contravention and extending it to cover reckless acts through a new definition of "responsible person".
- 制訂有關核數師報告的新罪行。如有關核數師明知或罔顧後果地導致兩項重要的陳述沒有載於核數師報告內，即屬違法。
- Introducing a new offence in relation to auditor's reports. The offence would be committed if the auditors in question knowingly or recklessly caused two important statements to be omitted from the auditor's report.

Improving the Enforcement Regime

- 賦權處長可就指明的罪行准以繳款代替檢控，以善用司法資源。以繳款代替檢控的罪行一般針對公司所犯簡單、輕微的規範性罪行，而此等罪行只可被判處罰款。
- Empowering the Registrar to compound specified offences to optimise the use of judicial resources. Compoundable offences are generally confined to straightforward, minor regulatory offences committed by companies that are punishable by a fine.

方便營商的措施

簡化程序

- 公司可在取得股東一致同意的情況下無須舉行周年成員大會。
- 就減少股本引入以償付能力測試作為依據的不經法院程序，作為另一選擇。
- 准許所有類型的公司(而非如現行《公司條例》(第 32 章)只准許私人公司)從資本中撥款購買本身股份，但必須通過償付能力測試。
- 准許所有類型的公司(無論是上市或非上市公司)提供資助予另一方，讓其購入公司的股份或其控權公司的股份，但必須通過償付能力測試。除了某些指明的例外情況，現行《公司條例》一般禁止公司提供資助購入公司股份。
- 為同一集團內的全資附屬公司的合併訂立新不經法院的法定合併程序。
- 簡化已解散公司藉法院命令而恢復註冊的程序。
- 為簡單個案訂立以行政方式把已被處長解散公司恢復註冊的新程序，而無須使用法院程序。
- Allowing companies to dispense with Annual General Meetings by unanimous shareholders' consent.
- Introducing an alternative court-free procedure for reducing capital based on a solvency test.
- Allowing all types of companies (rather than just private companies, as in the current Companies Ordinance (Cap. 32) to purchase their own shares out of capital, subject to a solvency test.
- Allowing all types of companies (whether listed or unlisted) to provide financial assistance to another party for the purpose of acquiring the company's own shares or the shares of its holding company, subject to a solvency test. Under the current Companies Ordinance, subject to certain specified exceptions, there is a broad prohibition on the giving of financial assistance to purchase the company's own shares.
- Introducing a new court-free statutory amalgamation procedure for wholly owned intra-group companies.
- Streamlining the procedures for the restoration of dissolved companies by court order.
- Introducing a new administrative restoration procedure for a company dissolved by the Registrar in straightforward cases, without the need for recourse to the court.

MEASURES FOR FACILITATING BUSINESS

Streamlining Procedures

便利擬備簡明報告

- 循以下方向便利中小企擬備簡明財務報告和簡明董事報告：
 - 私人公司(銀行/接受存款公司、保險公司及證券經紀公司除外)如符合「小型私人公司」的資格，即自動符合資格擬備簡明報告。
 - 公司集團如符合「小型私人公司集團」的資格，其控權公司即符合資格擬備簡明報告。
 - 非企業集團成員的私人公司在成員一致同意下，可擬備簡明報告。
- 全年總收入不超過港幣2,500萬元的小型擔保公司及小型擔保公司集團可擬備簡明報告。
- 不符合「小型私人公司」資格的私人公司，或不符合「小型私人公司集團」資格的私人公司集團，兩者如符合較高規模準則限額，在獲得佔表決權75%的成員同意並沒有其他成員反對的情況下，可擬備簡明報告。
- 使有關財務摘要報告的條文更便於使用，並把條文的適用範圍擴至一般公司（而非如現行《公司條例》只限上市公司）。

方便營商

- 讓公司自行選擇是否使用法團印章，以及放寬對公司須備有供在外地使用的正式印章的規定。
- 准許公司使用電子科技在多於一個地點舉行成員大會。

Facilitating Simplified Reporting

- Facilitating SMEs to prepare simplified financial and directors' reports along the following lines:
 - a private company (with the exception of a bank/deposit-taking company, an insurance company or a stockbroker) will automatically qualify for simplified reporting if it qualifies as a “small private company”.
 - the holding company of a group of companies that qualifies as a “group of small private companies” will also qualify for simplified reporting.
 - a private company that is not a member of a corporate group may adopt simplified reporting with the agreement of all the members.
- Allowing small guarantee companies and groups of small guarantee companies, which have a total annual revenue of not more than \$25 million, to qualify for simplified reporting.
- A private company or a group of private companies which is not qualified as a “small private company” or a “group of small private companies” respectively may prepare simplified reports if it meets a higher size criteria and if the members holding 75 per cent of the voting rights so resolve and no member objects.
- Making the summary financial reporting provisions more user-friendly and extending their application to companies in general (rather than confining them to listed companies, as in the current Companies Ordinance).

Facilitating Business Operations

- Making the use of a common seal optional and relaxing the requirements for a company to have an official seal for use abroad.
- Permitting a general meeting to be held at more than one location using electronic technology.

- 列明以電子形式向公司作出或由公司作出通訊的規則。
- Setting out the rules governing communications to and by companies in electronic form.

使法例現代化的措施

廢除股份面值

- 強制所有股本公司採用無面值制度，因為面值概念已經過時，並可能引起實際問題，例如阻礙籌集新資本和無必要地使會計制度過分繁複。
- Adopting a mandatory system of no-par for all companies with a share capital as par value is an antiquated concept that may give rise to practical problems, such as inhibiting the raising of new capital and unnecessarily complicating the accounting regime.

取消發行股份權證的權力

- 取消公司發行持有人股份權證的權力。公司不宜發行股份權證，因為這種權證在擁有權的記錄和轉讓方式方面均欠缺透明度。
- Removing the power of companies to issue share warrants to bearers. Share warrants are undesirable because of the lack of transparency in the recording of their ownership and the manner by which they are transferred.

加強對個人資料的保障³

- 訂立新的條文，停止讓公眾查閱董事的住址及完整的個人身分證 / 護照號碼，以加強對個人資料的保障。
- Introducing new provisions for withholding directors' residential addresses and full identity card/passport numbers of individuals from public inspection in order to foster the protection of personal data.

釐清董事對第三者的法律責任提供彌償的規則

- 釐清董事對第三者的法律責任提供彌償的規則，以消除普通法不明確之處。
- Clarifying the rules on the indemnification of directors against liabilities to third parties in order to remove the uncertainties at common law.

MEASURES FOR MODERNISING THE LAW

Abolishing Par Value for Shares

Removing the Power to Issue Share Warrants

Better Protection of Personal Data³

Clarifying the Rules on Indemnification of Directors against Liabilities to Third Parties

³ 為了給予社會更多時間去就這個課題達成共識，相關的條文不會納入二零一三年第四季為實施新條例而制訂的生效日期公告內。
In order to allow more time for the community to build consensus on this issue, the relevant provisions will not be included in Commencement Notice to be made in the forth quarter of 2013 for commencing the new CO.

公司註冊處企業管治政策聲明

Companies Registry Corporate Governance Policy Statement

引言

作為企業監管機構，公司註冊處（本處）十分重視良好的企業管治。本處相信優良的企業管治不但能提高本處的效率及效能，還能提升公眾對我們的管治能力及誠信的信心和信任，以至員工對部門的滿意度。本處管治的模式建基於一個高效的管理委員會（委員會）。委員會的主要職責是為本處制訂管理原則及政策、監察它們的執行，並確保員工及委員會均須對其表現負責。

管治綱領

有效的管治方式對促進長遠可持續發展及保障本處所有相關利益者的權益至為重要。本處相信透過一個能幹、講求問責的管理委員會、具透明度及適時的匯報系統、完善穩健的內部監控系統、有效的風險管理措施、對優質企業社會責任的承諾，以及建基於本處員工及客戶的需要和公眾的整體利益的管治方針，均有助達至最高的企業管治標準。

一個能幹及講求問責的管理委員會

奠定鞏固的管理及監察基礎

- 公司註冊處處長（處長）須為本處設立一個明確的組織架構，清楚界定各級管理人員及員工的職能及職責。
- 由處長領導的管理委員會，成員包括本處所有首長級人員，負責訂定策略方向及管理本處的業務及事務，目的是要實踐本處的理想和使命。

Introduction

As a corporate regulator, the Companies Registry (the Registry) acknowledges and attaches great importance to good governance as it would affect not only the efficiency and effectiveness of the Registry, but also the public's confidence and trust in its capability and integrity and the level of satisfaction of its employees. The Registry's governance model is based on an effective Management Board (the Board), whose main responsibilities are to establish the guiding principles and policies for the Registry, to monitor compliance with those principles and policies and ensure that staff, and the Board alike, are held accountable for their performance.

The Governance Framework

Effective governance is vital to promoting the long-term sustainability of the Registry and safeguarding the interests of all its stakeholders. The Registry believes that the highest standards of corporate governance is best fulfilled through a competent and accountable board, transparent and timely reporting systems, robust internal control systems, effective risk management, commitment to quality corporate social responsibility, and taking into account the needs of our staff, customers and public interest as a whole.

A Competent and Accountable Board

Solid Foundations for Management and Oversight

- The Registrar of Companies (the Registrar) should put in place a clear organisational structure of the Registry with defined roles and responsibilities for all levels of management and staff.
- The Board, headed by the Registrar and comprised all directorate officers of the Registry, is responsible for setting strategic directions and managing the business and affairs of the Registry with the aim of achieving its vision and mission.

附錄 H Appendix H

- 管理委員會須就特定的範疇（例如誠信、投資策略、部門發展及編制）設立不同的專責委員會，以提高效率，務求妥善地管理及監管本處的業務及事務。在適當的時候，這些專責委員會須向管理委員會作出建議，以持續監察及加強良好之企業管治常規。
- The Board should establish committees on specific areas such as integrity, investment strategies, development and departmental establishment, to enhance efficiency and ensure proper management and oversight of the Registry's business and affairs. These committees should make recommendations where appropriate to the Board for continual monitoring and enhancement of good corporate governance practices.

實施政府的政策及目標

- 處長須作出有效的安排，確保政府的政策及目標能妥善地施行。
- 本處高層管理人員須定期與財經事務及庫務局（財經事務科）會晤並保持緊密聯繫。雙方須定期舉行會議，檢討及監察本處的工作表現。
- 本處的業務表現須不時檢討，並須就所有重大的立法措施取得政策批准。
- The Registrar should set up effective arrangements to ensure proper implementation of the Government's policies and objectives.
- Senior management of the Registry should meet regularly and maintain close contact with the Financial Services and the Treasury Bureau (Financial Services Branch). Regular meetings should be held to review and monitor the performance of the Registry.
- Business performance should be reviewed, from time to time, and policy endorsement should be obtained on all major legislative initiatives.

Implementation of the Government's Policies and Objectives

整體工作及業務計劃

- 每年均須製備及提交整體工作及業務計劃予財經事務及庫務局局長批核。
- 經批核的計劃會成為衡量本處表現的準則，並會作為制訂本處未來五年發展及工作計劃的依據。
- Corporate and Business Plan should be prepared and submitted to the Secretary for Financial Services and the Treasury for approval annually.
- The approved plan serves as a basis for evaluating the standard of the Registry's performance and for devising the Registry's development and work plans for the next five years.

Corporate and Business Plan

管理委員會會議

- 由處長擔任主席的管理委員會每月召開會議，以討論、檢討並監察本處已展開或有待展開的主要措施及工作，以確保策劃妥善、運作有效，以及遵從有關規例和既定程序。
- 委員會在會議上須適時及有效地識別與政策、運作和法例方面的問題，並加以討論及解決。

具透明度及適時的匯報系統

確保公帑用得其所

- 委員會須確保設立一套有效益及有效率的財政預算及財務管理程序，務求能妥善地調動資源，以達至本處的理想。
- 委員會須確保相關利益者及公眾可取得公司註冊處營運基金在財務及經營業績方面充足及清楚的資料，讓相關利益者能清楚了解本處業務的性質、現時實際運作情況及日後的發展方向。
- 本處的周年帳目表必須按照香港公認的會計原則及標準製備，並經由審計署署長審核。
- 本處的周年帳目表及年報，每年經審計後均須提交立法會省覽，並上載本處網頁，方便資料發布。
- 由處長擔任主席的投資策略委員會，成員包括本處高層管理人員。該委員會需定期及因應需要舉行會議，以便檢討本處投資組合的表現，並研究其他投資策略和建議。

Board Meetings

- Board meetings, chaired by the Registrar, should be held monthly to discuss, review and monitor the Registry's major initiatives and activities, either in progress or in the pipeline, to ensure proper planning, effective operation and compliance with relevant regulations and established procedures.
- The Board should identify, deliberate and resolve policy, operational and legislative issues at meetings in a timely and efficient manner.

Transparent and Timely Reporting Systems

Accountability for Public Money

- The Board should ensure that effective and efficient budgeting and financial management processes are established to ensure proper deployment of resources in achieving the Registry's vision.
- The Board should ensure that stakeholders and the general public are provided with clear and sufficient information on the financial and operating results of the Trading Fund. This would enable stakeholders to understand properly the nature of business of the Registry, its current state of affairs and how it is being developed for the future.
- Annual accounts should be prepared in accordance with generally accepted accounting principles and standards in Hong Kong and be audited by the Director of Audit.
- The audited annual accounts together with the Registry's annual report should be tabled in the Legislative Council every year and uploaded to the Registry's website to facilitate information dissemination.
- The Investment Strategy Committee, chaired by the Registrar and comprised members of the Registry's senior management, should meet at regular intervals and when a need arises to review the performance of the Registry's investment portfolio and consider alternative investment strategies and proposals.

完善穩健的內部監控系統及 風險管理系統

風險管理

- 本處須確立健全而有效的風險管理及內部監控系統，履行本處的計劃、政策及目標時，在行政、採購和財務事宜、適當的職責分工、資訊科技系統運作，以及妥善提供客戶服務職能各方面，提供清晰的政策及規例。
- 這些政策及規例須定期作出檢討和更新，以配合不斷轉變的環境，並與政府決策局公布的政策及規例保持一致。
- 由處長擔任主席的發展督導委員會，成員包括本處高層管理人員和財經事務及庫務局（財經事務科）的一名代表。該委員會每月舉行會議，研究新的措施、檢討主要資訊科技計劃的推行進度，以及解決發展項目上的問題。
- 本處的資訊保安事故處理指引及終端用戶的資訊科技保安指示須定期向員工傳閱，藉此提高員工對資訊保安的認識，並促使員工遵從各項資訊科技系統的保安政策和指示。有關指示及指引須定期檢討，以確保與政府現行的指引及標準一致。
- 本處資訊科技保安政策、應變計劃及業務應變計劃須定期作出檢討和更新，以確保現有的保安管制措施符合最新的標準和規定。
- 資訊保安風險評估及審計工作須由獨立的審計師負責進行，以確保本處在資訊保安方面採取恰當及符合標準的保護措施。

Robust Internal Control and Risk Management Systems

Risk Management

- The Registry should establish a sound and effective risk management and internal control system, with clear policies and regulations on administrative, procurement and financial matters, proper segregation of duties, alignment of IT systems with the corporate mission, policies and objectives; and proper functioning of the provision of services to customers.
- Policies and regulations should be reviewed regularly and updated to suit the changing environment and align with policies and regulation promulgated by government bureaux.
- The Development Steering Committee, chaired by the Registrar and comprised members of the Registry's senior management and a representative of the Financial Services and the Treasury Bureau (Financial Services Branch), should meet monthly to consider new initiatives, review implementation progress of major IT projects and resolve development issues.
- Guidelines on Information Security Incident Handling, End Users Instructions on IT Security should be circulated at regular intervals to foster awareness of security issues and compliance with various security policies and instructions on IT systems by staff. The instructions and guidelines should be reviewed regularly to ensure consistency with the government's prevailing guidelines and standards.
- The Registry's IT Security Policy, Contingency Plans and Business Contingency Plans should be regularly reviewed and updated to ensure that the security control in place is in compliance with the latest standards and requirements.
- IT security risk assessments and audits should be conducted by independent auditors to ensure that the Registry's IT security protection measures are proper and up to standard.

員工招聘及培訓

- 本處認同一個高質素的專業團隊對本處為客戶提供優質服務及持續發展至為重要。本處須進行公平及公開的招聘工作，以配合本處對員工的需求。
- 成立部門編制委員會以協助處長釐定本處非首長級人員的編制。該委員會須考慮人員編制建議，並須向處長作出建議，以便善用人力資源，為公眾提供服務。
- 本處在員工培訓及發展方面採用策略性方針。每年均須制訂部門培訓發展計劃，以切合本處的運作需要，確保有效運用培訓資源，並促進員工的發展。

廉潔守正及誠實可信的公務人員

- 本處員工須遵守及遵從《公務員守則》。有關守則列出對公務員隊伍須保持廉潔守正、誠信不阿至為重要的核心價值，以及須恪守的操守準則，當中包括組織及操守公正原則、不偏不倚、廉潔守正、竭盡所能，以及對所作決策和行動負責的準則。
- 成立誠信管理委員會以便制訂長遠的部門誠信管理策略，並監察本處在推行誠信管理措施時的情況。該委員會須定期召開會議。
- 誠信管理工作計劃須每年制訂，為本處人員提供清晰的指引，由此了解本處推行誠信管治的決心及有關工作。

Staff Recruitment and Training

- The Registry recognises that a team of high-calibre professional staff is essential for providing quality services to its customers and sustaining the development of the Registry. The Registry should conduct recruitment exercises in a fair and open manner to meet its staffing requirements.
- The Departmental Establishment Committee, which is set up to assist the Registrar to determine the non-directorate establishment in the Registry, should consider staff proposals and make recommendations to the Registrar to achieve the best use of manpower resources for the delivery of our services to the public.
- The Registry adopts a strategic approach to staff training and development matters. Departmental Training and Development Plan should be drawn up annually to meet the operational needs of the Registry, to ensure efficient use of training resources and facilitate the development of staff members.

Integrity and Honesty in Public Service

- Staff of the Registry are required to abide and comply with the Civil Service Code. The Code sets out the core values which are central to the integrity and probity of the civil service and the standards of conduct which are required to be upheld, including organisational and ethical principles of justice, impartiality, integrity, diligence and accountability of decisions and actions.
- An Integrity Management Committee, which is set up to formulate long term departmental integrity management strategies and monitor implementation of the integrity management initiatives of the Registry, should meet at regular intervals.
- Integrity Management Programme Action Plan should be drawn up annually to provide all staff members with clear guidance on the Registry's commitment to and efforts in integrity management.

附錄 H Appendix H

- 誠信管理委員會須定期檢討各項用以加強員工對誠信事項的認知及警覺性的措施，以及各項規管操守及紀律的規則及指引等的成效。
- The Integrity Management Committee should review regularly the effectiveness of various measures taken to promote staff awareness of and alertness to integrity issues and various regulations and guidelines governing conduct and discipline.

員工投訴程序

- 須採納及公布員工投訴程序，讓僱員可在身份保密的情況下，就政策、規例或道德操守等方面投訴可能出現的違規情況。
- Staff complaints procedure allowing employees to raise concerns in confidence about possible breaches of policies, regulations or code of ethics should be adopted and promulgated.

良好的客戶及公共關係

與客戶及公眾建立適當及有效的溝通渠道

- 本處採納《公開資料守則》為披露資料的政策。有關守則就政府向公眾人士提供資料訂定正式的行政綱領，目的是讓市民充分認識政府及其提供的服務，以及對個人以至整個社會均有影響的政策和決定的依據。
- 透過最現代化的科技，方便公眾閱覽本處的最新資料，包括本處的發展，以及最新的法定要求和程序規定。
- 須快捷和恰當地處理根據《個人資料（私隱）條例》所提出的適當要求。
- 須與客戶保持有效的溝通，並須確立清晰的溝通渠道，包括拜訪、諮詢及更新網頁、發出電子資訊、對外通告及資料小冊子等刊物。
- The Registry adopts the Code on Access to Information as its disclosure policy. The Code provides a formal administrative framework for the provision of information by the Government to members of the public with the objective of keeping the community well informed about the Government, the services that it provides and the basis for policies and decisions that affect individuals and the community as a whole.
- Information relating to the Registry and its developments, together with the latest statutory and procedural requirements should be easily accessible by the public through the best modern technology.
- Appropriate requests made under the Personal Data Privacy Ordinance should be handled timely and appropriately.
- Effective communications with customers should be maintained. Clear channels of communications including visits, consultations and publications in the form of website updates, e-News, external circulars and information pamphlets should be established.

Staff Complaints Procedure

Good Customer and Public Relations

Proper and Effective Channels of Communications with Customers and the Public

評估機制

- 須設立有效的渠道，接收客戶的意見及投訴，以提升服務水平。
- 須透過完善的渠道蒐集不同客戶群的意見，以便檢討業務程序，並考慮改善服務的措施。
- 須確立部門的服務承諾，並加強員工對部門服務承諾的認識和承擔，以及不斷提升服務水平。

對企業社會責任的承諾

保持崇高的操守標準

- 本處須設立適當的機制，以確保本處在業務運作、關心社會、環境以至員工的福利等方面，均保持崇高的操守標準。
- 在披露利益及避免利益衝突方面，須為員工提供清晰的指引及程序。

關心社會

- 本處成立了一支義工隊伍，透過參與社會服務，加強本處對整體社會作出的貢獻。
- 鼓勵並推動員工參與慈善活動及富教育意義的項目。

Evaluation Mechanism

- Effective channels to receive customers' feedback and complaints should also be established for service enhancement.
- Views, ideas and opinions from different customer groups should be collected through well-established channels to facilitate business process review and consideration of service improvement initiatives.
- Performance pledges should be set and awareness of, commitment to and continuous enhancement of the pledges should be promoted.

Commitments to Corporate Social Responsibility

Maintenance of Highest Ethical Standards

- The Registry should establish appropriate mechanism to ensure maintenance of the highest ethical standards in the conduct of business and our care for the community, the environment and the well being of staff members.
- Clear guidelines and procedures for disclosing interests and avoiding conflicts of interest should be provided to staff.

Care for the Community

- A volunteer team was established to enhance the Registry's contributions to the community as a whole by participating in social services.
- Charitable activities and educational initiatives in the community should be encouraged and promoted.

附錄 H Appendix H

關注環境

- 本處致力提高員工的環保意識，並透過採用環保技術，盡量把可能對環境造成的不良影響減至最低，以及繼續尋求方法對環保作出更大貢獻。
- 本處須制訂環保政策、工作表現及目標，以提升本處在環保工作方面的表現。

關懷員工

- 本處致力提高員工福利，加強員工培訓和發展。為激勵員工的表現及士氣，本處設有員工激勵計劃。
- 成立公司註冊處安全委員會以制訂和推行職業安全及健康的政策及措施，並加以監察和檢討，確保員工在工作地方達至高水平的職業安全及健康標準。

Care for the Environment

- The Registry is committed to maintaining a high level of environmental awareness among staff members and pursuing environmental protection through adoption of environmentally friendly technologies, minimisation of possible adverse impact on the environment and continuing to find ways to enhance the Registry's environmental friendliness.
- The Registry should set out its environmental policies, achievements and targets to enhance the Registry's environmental friendliness.

Care for Staff Members

- The Registry is committed to enhancing the well being and the training and development of our staff members. The Registry implements a Staff Motivation Scheme to boost staff performance and morale.
- The Companies Registry Safety Committee, which is set up to formulate, implement, monitor and review policies and measures relating to occupational safety and health, should ensure a high standard of occupational safety and health in the workplace.

公司註冊處企業社會責任政策聲明 Companies Registry Corporate Social Responsibility Policy Statement

公司註冊處（下稱「本處」）十分重視在業務運作上保持崇高的操守標準，並且關心社會、環境以至本處員工的福利。本政策聲明闡述本處履行企業社會責任的綱領。

The Companies Registry (the Registry) attaches great importance to maintaining the highest ethical standards in the conduct of our business, caring for the community, the environment and the well being of our staff members. This Statement sets out the framework on how we manage our corporate social responsibilities.

保持崇高的操守標準

本處致力在業務運作上保持崇高的操守標準。本處實施了誠信管理計劃，該計劃闡述本處為推行誠信管理而設立的行政架構及採取的措施。在披露利益及避免利益衝突方面，本處制訂了清晰的指引和程序。此外，為了讓全體員工清楚了解本處在誠信管理方面作出的承擔和參與，本處亦會每年制訂工作計劃，說明有關的工作項目，以及推行的時限。

Maintain Highest Ethical Standards

We are committed to maintaining the highest ethical standards in the conduct of our business. We have implemented an Integrity Management Plan which sets out the administrative structure and measures for promoting integrity management in the Registry. We have established clear guidelines and procedures for disclosing interests and avoiding conflicts of interest. We also draw up an Annual Action Plan setting out the programme of work and implementation time frames on a yearly basis to provide all staff members with a clear picture of the Registry's commitment and efforts in integrity management.

關懷員工

本處尊重及關懷員工，致力提升員工福利，加強員工培訓和發展，以及培養不斷進修與終身學習的文化，並力求在工作地方達至高水平的職業安全及健康標準。

Care for Staff Members

We care for and respect our staff members. We are committed to enhancing the well being and the training and development of our staff members, fostering a culture of continuous learning and life-long self development and achieving a high standard of occupational safety and health in the workplace.

關注環境

本處致力提高員工的環保意識，並透過採用環保技術，盡量把可能對環境造成的不良影響減至最低，以及繼續尋求方法對環保作出更大貢獻。

Care for the Environment

We are committed to maintaining a high level of environmental awareness among staff members and pursuing environmental protection through adoption of environmentally friendly technologies, minimisation of possible adverse impact on the environment and continuing to find ways to enhance the Registry's environmental friendliness.

關心社會

本處致力在業務範圍內，以現有的資源為公眾提供優質的服務，以及對社會作出更大的貢獻。本處及所有員工對於社會服務、慈善活動及富教育意義的項目均會熱心參與。

Care for the Community

We are committed to giving the community a quality service within the scope of our businesses and available resources and enhancing our contributions to the community as a whole. The Registry and its members actively participate in social services, charitable activities and educational initiatives in the community.



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