



THIRTY YEARS
OF



CHART A NEW CHAPTER

同行三十載 共譜新篇章

ANNUAL REPORT 年報 2022-23



SUMMARY OF KEY FIGURES

重要數字一覽

1,410,568

截至二零二三年三月三十一日，
公司登記冊上共有1,410,568間本地公司
1,410,568 local companies on the
Companies Register as at 31 March 2023



4,877,327

查閱文件影像紀錄有4,877,327宗
4,877,327 searches of document image records
• 平均每日**13,363**宗
• a daily average of **13,363**

125,126

125,126間新公司註冊成立
125,126 new companies incorporated
• 平均每日**510**間
• a daily average of **510**



2,968,580

交付本處登記的文件有2,968,580份
2,968,580 documents received for registration
• 平均每日**12,092**份
• a daily average of **12,092**

17,320

交付本處登記的押記文件有17,320份
17,320 charges documents received for registration

52,880

52,880間公司撤銷註冊
52,880 companies deregistered

1,081

1,081間公司以清盤方式解散
1,081 companies dissolved by liquidation

38,453

38,453間公司從公司登記冊剔除
38,453 companies struck off
the Companies Register



267,736

共有267,736人次瀏覽信託及公司服務提供者註冊辦事處網頁
267,736 visits to the Registry for Trust and
Company Service Providers' website

- 平均每日**734**人次
- a daily average of **734**



401,145

查閱董事索引有401,145宗
401,145 searches of the Directors Index

- 平均每日**1,099**宗
- a daily average of **1,099**

99.9%

在網上進行公司查冊的比率超過99.9%
Over 99.9% company searches made online

57,261

接獲電話查詢數目有57,261宗
57,261 enquiry calls received

- 平均每日**157**宗
- a daily average of **157**

4,174,227

共有4,174,227人次瀏覽公司註冊處網頁
4,174,227 visits to the
Companies Registry's website

- 平均每日**11,436**人次
- a daily average of **11,436**

155

共註冊了155個有限合夥基金
155 limited partnership funds registered

1,206,759

使用流動裝置進行公司查冊有1,206,759宗
1,206,759 company searches conducted
through mobile devices

371,875

查閱公司資料有371,875宗
371,875 searches of company particulars



14,557

截至二零二三年三月三十一日，
訂閱電子資訊的客戶有14,557人
14,557 users subscribed to
electronic news as at 31 March 2023



446

共批出446個信託或
公司服務提供者牌照
446 trust or company
service provider licences granted

VISION理想



受世界認同為卓越的公司註冊處，為社會提供優質服務。

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



MISSION使命

為客戶提供高效率、具成本效益和優良的服務與設施，以辦理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.



VALUES信念



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.

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

年報
Annual Report

二零二二年四月一日至二零二三年三月三十一日
1 April 2022 to 31 March 2023

按照《營運基金條例》(第430章)第8條呈交
Submitted in accordance with section 8 of the
Trading Funds Ordinance (Cap. 430)



今年，公司註冊處(下稱「本處」)慶祝成立三十周年，我們對此感到非常興奮。過去三十年，我們奠定了穩健的基礎，業務亦有長足發展。特別值得高興的是，公司登記冊上的本地公司數目，已由一九九三至九四年度末的**429,070**間，大幅增加至二零二二至二三年度末的**1,410,568**間。能夠達此里程碑，實有賴客戶的支持、財經事務及庫務局的指導和所有持份者的信任。繼往開來，我們會與同儕汲取過往的經驗，並以期盼的心情，共譜繁榮新篇章。

We are thrilled to be celebrating the 30th anniversary of the Companies Registry ("the Registry") this year. Over the last three decades, we have laid a solid foundation and experienced tremendous growth in our business. We are especially excited to share that the number of local companies on the Companies Register ("the Register") has increased tremendously from 429,070 as at the end of 1993-94 to 1,410,568 as at the end of 2022-23. Our milestones would not have been reached without the support from our customers, guidance from the Financial Services and the Treasury Bureau and trust of all our stakeholders. Together with our peers, we will draw on past experiences and look forward to charting a new and prosperous chapter.



GENERAL MANAGER'S STATEMENT

總經理報告

本處業績和所獲獎項

本處在一九九三年五月成立為獨立的政府部門，並於同年八月成為營運基金，主要負責實施及執行《公司條例》(第622章)及相關法例的條文。我們致力為公司、公司董事及股東提供卓越服務，以方便營商。在二零二二至二三年度，本處竭誠盡職在下列各方面取得成績：

- 處理了125,126間新公司註冊成立的申請；
- 截至二零二三年三月三十一日為止，在公司登記冊上的本地公司達到1,410,568間；
- 收到交付本處登記的文件有2,968,580份；及
- 處理了4,877,327宗文件影像紀錄的查閱，其中使用流動裝置進行公司查冊的數目達1,206,759宗。

Our Performance and Awards

The Registry was established as an independent government department in May 1993 and as a trading fund in August 1993. The Registry is primarily responsible for administering and enforcing the provisions of the Companies Ordinance (Cap. 622) and related legislation. We strive to provide excellent services to companies, their directors and shareholders to facilitate their businesses. As evidence of our commitment in 2022-23, we:

- handled the incorporation of 125,126 new companies;
- attained 1,410,568 local companies on the Register as at 31 March 2023;
- received 2,968,580 documents for registration; and
- processed 4,877,327 searches of document image records, with 1,206,759 company searches conducted through mobile devices.

本處深信，要成為受世界認同為卓越的公司註冊處，維持信譽優良的營商環境至為重要。我們的努力一直備受肯定，年內，本處榮獲以下多個獎項：

- 連續14年獲得「中小企業最佳拍檔獎」及連續五年獲頒金獎；
- 獲頒2022「友商有良」卓越企業嘉許狀；
- 獲頒「社會資本動力獎2022」下的「社會資本動力標誌獎」；
- 在「同心展關懷／商界展關懷」計劃中，獲頒發連續15年或以上「同心展關懷」標誌；
- 榮獲「2022年公務員優質服務獎勵計劃」下的「卓越部門精進服務獎」（小部門組別）銅獎及「卓越團隊協作獎（監管服務）」銅獎；及
- 本處年報贏得多個獎項，包括「2022年Astrid國際年報大獎」、「2022年國際年報比賽」及二零二二至二三年度「MERCURY國際年報大獎」中的獎項。

The Registry firmly believes that maintaining a trustworthy business environment is key to establishing an excellent Companies Registry with world-wide recognition. Our efforts have been well-recognised and here are the awards we have received this year:

- the Best SME's Partner Award for fourteen consecutive years and the Gold Award for five consecutive years;
- 2022 "Partner Employer" Award;
- "Social Capital Builder Logo Award" under the Social Capital Builder Awards 2022;
- the "15 Years Plus Caring Organisation" Logo under the Caring Organisation/Company Scheme;
- the Bronze Prize of the Excellence in Service Enhancement Award (Small Department Category) and Bronze Prize of the Excellence in Team Collaboration Award (Regulatory Service) under the Civil Service Outstanding Service Award Scheme 2022; and
- various awards for the Registry's Annual Report – the Astrid Awards 2022, the 2022 International Annual Report Competition Awards and MERCURY Excellence Awards 2022-23.

同行三十載 共譜新篇章

見證着本處過去三十年成長，我們感到自豪，但與此同時，我們亦深知必須保持警覺，不容自滿。展望未來，我們會繼續致力與各持份者緊密合作，進一步鞏固香港作為國際金融中心的地位，攜手共譜新篇章。

促進基金在香港成立和運作

本處不遺餘力地鼓勵基金在香港成立和運作。為提升香港作為首選基金註冊地的吸引力，開放式基金型公司制度和有限合夥基金制度分別於二零一八年和二零二零年引入，讓投資基金可在香港以公司或有限責任合夥的形式成立。在二零二一年引入的全新基金遷冊機制，則吸引現時的非香港投資基金落戶香港，並進一步鞏固香港作為國際資產和財富管理中心的地位。

公司遷冊制度

除了為開放式基金型公司和有限合夥基金設立簡便的基金遷冊機制外，為進一步鞏固香港作為商業樞紐的地位，以及更充分利用香港的優良營商條件和專業服務優勢，政府將引入便利在非香港地區註冊的公司(特別是業務以亞太區為核心的企業)把註冊地遷至香港的公司遷冊制度，並計劃在二零二四年上半年提交立法建議。

把握大灣區發展帶來的機遇

香港作為粵港澳大灣區(下稱「大灣區」)內高度國際化和開放的城市，既是國際連通內地的門戶，也是內地與全球接軌的橋樑。為了持續提供有利營商的環境，吸引外地和本地投資者經香港進入大灣區，本處會繼續通過協助開辦企業、促進高水平企業管治、加強執法及推行新措施，以方便營商。

Thirty Years of Peer We Chart a New Chapter

While it is a great pride to see the Registry growing in the last thirty years, we recognise the need to remain vigilant and avoid complacency. In starting the new chapter, we will remain committed to collaborating closely with all stakeholders to further bolster the position of Hong Kong as an international financial centre.

Facilitating fund formation and operation in Hong Kong

The Registry spares no effort in encouraging fund formation and operation in Hong Kong. The introduction of the open-ended fund company ("OFC") and limited partnership fund ("LPF") regimes in 2018 and 2020 respectively has enabled investment funds to set up in Hong Kong in the form of a company or a limited partnership, enhancing the appeal of Hong Kong as a preferred fund domicile. The introduction of the new fund re-domiciliation mechanisms in 2021 to attract existing non-Hong Kong investment funds to re-locate to Hong Kong has further strengthened Hong Kong's position as an international asset and wealth management centre.

Company Re-domiciliation

In addition to user-friendly fund re-domiciliation mechanisms for OFCs and LPFs, as a further step to strengthen Hong Kong's status as a business hub and to better capitalise on our advantages of favourable business environment and professional services, a mechanism will be introduced to provide facilitation for companies domiciled overseas, particularly enterprises with a business focus in the Asia-Pacific region, for re-domiciliation to Hong Kong. The Government plans to submit the legislative proposals in the first half of 2024.

Capitalising on the opportunities brought about by the Greater Bay Area development

Being the most international and open city in the Guangdong-Hong Kong-Macao Greater Bay Area ("the Greater Bay Area"), Hong Kong serves as a crucial two-way gateway between international markets and the Mainland. The Registry will continue to support the ease of doing business by facilitating the startup of businesses, promoting a high standard of corporate governance, reinforcing enforcement and implementing new initiatives to sustain a business-friendly environment for foreign and local investors to enter the Greater Bay Area through Hong Kong.

利用最新科技提供服務

本處為達致提供更多元化的電子服務並擴大與持份者聯繫的目標，一直着力提升「公司註冊處綜合資訊系統」(下稱「綜合資訊系統」)，建立單一平台以提供電子服務和備存公司資料。在業務運作中應用雲端平台和人工智能等智能及創新科技，可為我們創造更便利推行新措施的條件。

《公司條例》與時並進

有見於電子通訊科技的發展，《2023年公司(修訂)條例》(下稱《2023年修訂條例》)已於二零二三年四月二十八日實施，旨在給予公司更大彈性，靈活舉行全虛擬或混合式成員大會。

公司登記冊實施新查冊安排

《公司條例》(第622章)下有關公司登記冊的新查冊安排分三個階段實施，是為了在加強保護敏感個人資料的同時，維持公司登記冊的透明度及效用，在上述兩者之間取得適當平衡。第一及第二階段已分別於二零二一年八月及二零二二年十月起實施。新查冊安排的最後一個階段將於二零二三年十二月實施，屆時，資料當事人可向本處提交申請以其通訊地址及部分身分識別號碼，代替已在本處登記的文件所載的受保護資料，以供公眾查閱。

Delivering services with the latest technology

To broaden the range of electronic services available to our customers and widen the connection with stakeholders, the Registry has been enhancing the Integrated Companies Registry Information System ("ICRIS") with the goal of creating a single platform for the provision of electronic services and the keeping of company information. The applications of smart and innovative technologies such as the cloud platform and artificial intelligence in the operations create opportunities for us to be more capable in supporting new initiatives.

Modernising the Companies Ordinance

With the advancement of electronic communication technology, the Companies (Amendment) Ordinance 2023 ("the Amendment Ordinance 2023"), which came into operation on 28 April 2023, aims to provide companies with greater flexibility to hold fully virtual or hybrid general meetings.

Implementing new inspection regime of the Companies Register

The new inspection regime under the Companies Ordinance (Cap. 622) is being implemented in three phases with a view to striking a fine balance between enhancing protection of sensitive personal information, while keeping up the transparency and usefulness of the Register. The first and second phases have been implemented since August 2021 and October 2022 respectively. The last phase of the new inspection regime will be implemented in December 2023 whereby data subjects will be able to submit request for replacing their protected information contained in documents registered with the Registry with their correspondence addresses and partial identification numbers for public inspection.

未來路向

在未來的日子，本處會繼續堅定不移地致力實現「受世界認同為卓越的公司註冊處，為社會提供優質服務」的理想。

要締造信譽優良的營商環境，並提高在港營商的吸引力，規管架構必須能夠迅速回應市場轉變。本處會繼續通過維持高水平企業管治和強而有力規管架構，以加強香港的競爭力和作為國際金融中心的地位。

致力追求卓越的承諾會繼續是我們提供優質服務之所據。與此同時，我們亦會緊貼科技發展的步伐，讓我們在譜寫新一章時更得心應手。

致謝

歷年以來，本處已由以紙本模式運作轉變成全面電子化，並成功推展多項新猷。本處同事一直克盡厥職，他們勤勉不懈的工作態度，讓本處得以推出更多新措施，優化我們為市民提供的服務。此外，我們亦衷心感謝客戶和持份者給予我們的信任和信心。

在各同儕的持續支持下，我們有信心定能大步向前邁進，譜寫新篇章。



鄧婉雯太平紳士
公司註冊處處長暨
公司註冊處營運基金總經理

The Way Forward

Going forward, the Registry will remain steadfast in our vision to achieve world-wide recognition as an excellent Registry giving the community a quality service.

Adopting a responsive regulatory framework is essential in building a trusted business environment and increasing the attractiveness of doing business in Hong Kong. The Registry will continue to strengthen Hong Kong's competitiveness and position as an international financial centre by maintaining a high standard of corporate governance and strong regulatory frameworks.

Our commitment to excellence will continue to be the foundation for the delivery of quality services. Meanwhile, keeping pace with technology development will enable us to be better prepared for the next chapter ahead.

Token of Appreciation

Throughout the course of the years, the Registry has successfully transformed from a paper-based registry to a fully electronic one and accomplished a multitude of new initiatives with success. My colleagues at the Registry have exhibited unwavering commitment and their industriousness has enabled the Registry to introduce further new initiatives that will advance our service to the public. The trust and confidence of our customers and stakeholders are also highly appreciated.

With the continual support from our peers, we are confident that we can take a big step forward and chart a new chapter.

Miss Helen Tang, JP
Registrar of Companies and
General Manager, Companies Registry Trading Fund



CR AT A GLANCE

公司註冊處一覽

Management Board

管理委員會

黃潔瑩女士

Ms Carrie WONG

業務經理
Business Manager

莫家倩女士

Miss Angelina MOK

公司註冊處經理
Registry Manager

廖湘橋女士

Ms Louisa LIU

助理首席律師
Assistant Principal Solicitor

余淑芳女士

Ms Marianna YU

公司註冊處經理
Registry Manager



徐麗貞女士
Ms Kitty TSUI

公司註冊處律師
Registry Solicitor

鄧婉雯女士
Miss Helen TANG

公司註冊處處長
Registrar of Companies

陳佩嫻女士
Ms Edna CHAN

部門主任秘書
Departmental Secretary

楊茜女士
Ms Majestic YEUNG

副首席律師
Deputy Principal Solicitor

公司註冊處營運基金簡介

本處於一九九三年五月一日成為獨立的政府部門。同年八月一日，本處根據前立法局通過的決議，開始以營運基金的形式運作。《營運基金條例》(第430章)規定，營運基金應在財政自給的基礎上運作，即收益必須足以支付提供服務的一切開支，而所運用的固定資產平均淨值亦須取得合理回報。

Brief Introduction to the Companies Registry Trading Fund

The Registry became an independent government department on 1 May 1993 and started operating as a trading fund on 1 August 1993 upon the passage of a resolution by the Legislative Council. The Trading Funds Ordinance (Cap. 430) requires that a trading fund should operate on a self-financing basis, i.e. to meet expenses incurred in the provision of services out of its income and achieve a reasonable return on the average net fixed assets employed.

副公司註冊處經理

Deputy Registry Manager

黎淑文女士
Ms Maggie LAI

特別職務
Special Duties

李孝慈女士
Miss Ida LEE

信託及公司服務提供者註冊辦事處
Registry for Trust and Company
Service Providers

黃秀琮女士
Ms Agnes WONG

公司文件註冊部
Registration Division

陳秀芳女士
Miss Karen CHAN

公司成立及撤銷註冊部
Company Formation &
Deregistration Division



孫穎女士
Ms Katrina SUEN

客戶服務及管理部
Customer Services and
Management Division

胡偉達先生
Mr Wren WU

拓展部
Development Division

林詠芝女士
Ms Fanny LAM

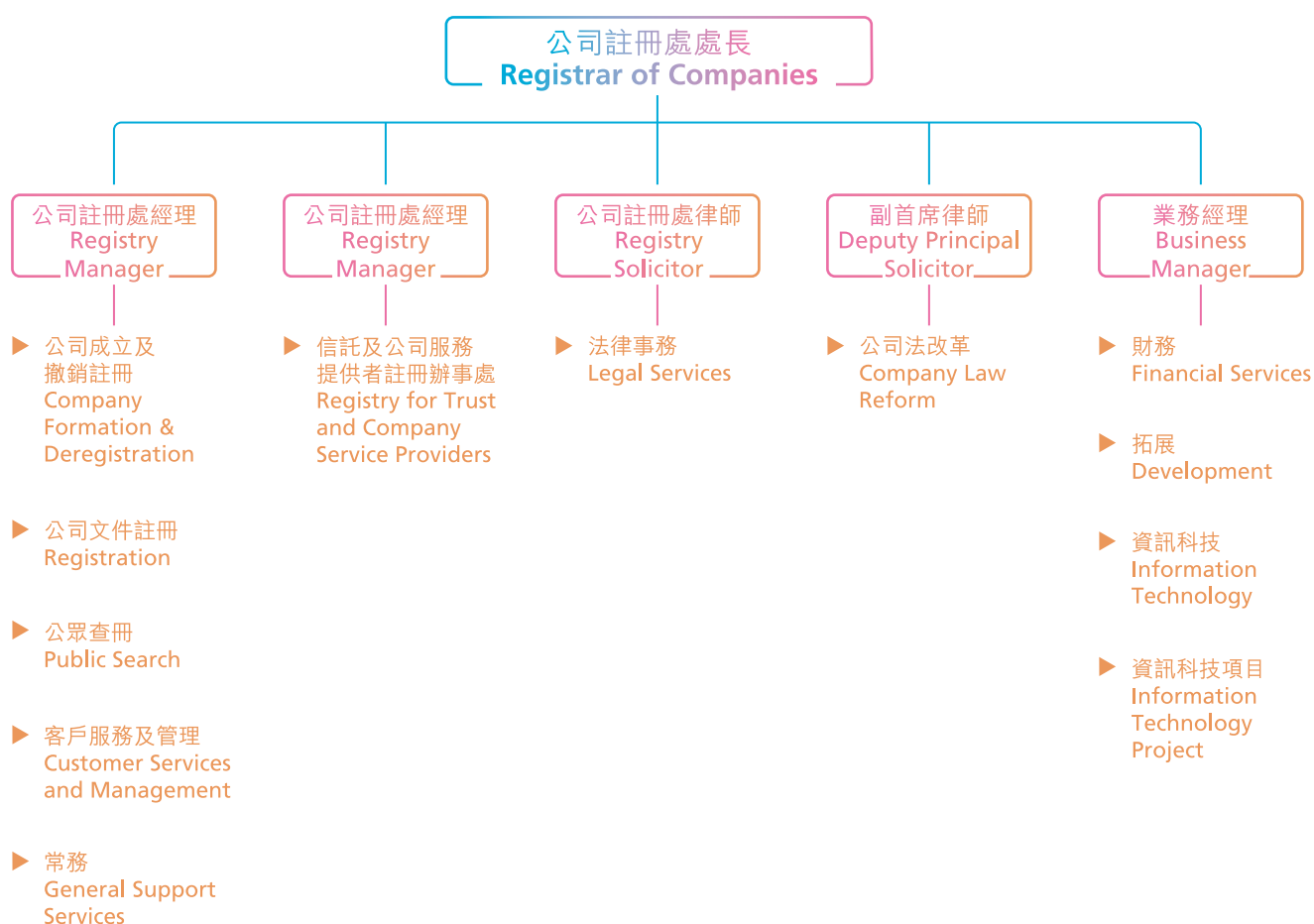
公眾查冊部
Public Search Division

組織架構

本處有明確的組織架構，確保本處具問責性並妥善地肩負法定角色、執行法定職能，以及向公眾提供法定服務。截至二零二三年三月三十一日，本處共有555名員工，包括372名公務員及183名合約員工。本處的組織架構如下：

Organisational Structure

The Registry has a clear organisational structure to ensure that its statutory roles, functions and services to the public are accounted for and delivered properly. The Registry had 555 employees as at 31 March 2023, comprising 372 civil servants and 183 contract staff with the following organisational structure:



管理委員會

本處致力維持高水平的企業管治。為此，本處設立了管理委員會(下稱「委員會」)，由公司註冊處處長(下稱「處長」)擔任主席，成員包括本處全體首長級人員。委員會負責訂定策略方向，制訂政策及管理本處的業務，目的是實踐本處的理想和達成本處的使命。委員會通常每月召開會議，討論、檢討並監察本處的主要措施、業務運作及業績，以確保管理妥善及遵從所有相關規例和既定程序。

Management Board

The Registry is committed to maintaining a high standard of corporate governance. To this end, the Management Board (“the Board”) of the Registry, which is chaired by the Registrar of Companies (“the Registrar”) and composed of all directorate officers of the Registry, has been established. The Board is responsible for setting strategic directions, formulating policies and managing the Registry’s business affairs with the aim of achieving its vision and mission. Board meetings are usually conducted on a monthly basis to discuss, review and monitor the Registry’s major initiatives, business operations and performance to ensure proper management and compliance with all relevant regulations and established procedures.

企業管治綱領

良好的企業管治確保本處的運作具成效並可持續發展，亦有助公眾對本處的能力及誠信保持信心和信任。本處於二零一二年五月頒布了公司註冊處企業管治政策聲明，該聲明在企業管治綱領下制訂了高水平的企業管治方針，為本處應用管治原則提供指引。

Corporate Governance Framework

Good corporate governance ensures the efficiency and sustainability of the Registry’s operation. It also helps to uphold the public’s confidence and trust in the Registry’s capability and integrity. Promulgated in May 2012, the Corporate Governance Policy Statement sets high standards of corporate governance under the Corporate Governance Framework and provides guidance on the application of the governance principles at the Registry.



企業社會責任政策

本處致力在業務運作上符合崇高的操守標準，並且關心社會、關注環境及關懷員工。本處自二零一零年九月以來一直採用企業社會責任政策聲明，該政策聲明制訂本處履行企業社會責任的綱領。年內，本處獲香港社會服務聯會頒發**連續15年或以上「同心展關懷」標誌**，以表揚本處過去15年在關懷社羣、關心員工及愛護環境方面的承擔及貢獻。

Corporate Social Responsibility Policy

The Registry is committed to conforming to the highest ethical standards in conducting its business and caring for the community, the environment as well as its staff members. Adopted by the Registry since September 2010, the Corporate Social Responsibility Policy Statement establishes the framework for the Registry in fulfilling its corporate social responsibilities. This year, the Registry has been awarded the **“15 Years Plus Caring Organisation” Logo** by the Hong Kong Council of Social Service in recognition of our commitment and contributions in caring for the community, our employees and the environment over the past fifteen years.



30-YEAR FLASHBACK

30年回顧

過往統計數字一覽 Summary of Historical Statistics

交付本處登記的文件數目
Number of documents
received for registration

1993-94 : 1,252,953

2022-23 : 2,968,580

▲ 137%

新公司註冊成立數目
Number of new
companies incorporated

1993-94 : 59,784

2022-23 : 125,126

▲ 109%

在公司登記冊上的
非香港公司數目
(截至財政年度完結時)
Number of non-Hong Kong
companies on the Register
as at end of
the financial year

1993-94 : 3,648

2022-23 : 14,643

▲ 301%

員工數目
(截至財政年度完結時)
Headcount as at
end of the financial year

1993-94 : 361
2022-23 : 555

▲ 54%

查閱文件影像紀錄的數目
Number of searches on
document image records

1993-94 : 1,936,701
2022-23 : 4,877,327

▲ 152%

在公司登記冊上的
本地公司數目
(截至財政年度完結時)
Number of local
companies on the Register
as at end of
the financial year

1993-94 : 429,070
2022-23 : 1,410,568

▲ 229%

MAJOR EVENTS IN THE LAST 30 YEARS

過去30年大事剪影



1993



於五月一日成立為獨立的政府部門，
並於八月一日成為營運基金
Established as an independent government
department on 1 May and
as a trading fund on 1 August

1994-95



推出電腦化的上市公司董事索引，
以及顯示已註冊公司交付本處登記的所有文件的文件索引
Introduced the computerised index of directors of
listed companies and document index of all the documents
filed by registered companies

1997

讓登記客戶以聯線方式查閱公司名稱及
文件索引
Launched online search service in respect of
company names and document indices
for subscribers



推出公司註冊處網站
Launched the Companies
Registry's website

1997-98



2000

推出雙語指明表格，
供根據《公司條例》成立為法團及註冊的公司使用
Introduced bilingual specified forms for use by
companies incorporated and registered under the
Companies Ordinance

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
Launched the Companies Registry Online Public
Search System for online searches of key company
information by subscribers

2005

2002-03



推行「綜合資訊系統」第一階段，
並在網上查冊中心推出電子查冊服務
Implemented Phase I of the ICRIS and
launched the electronic search services
at the Cyber Search Centre

把大約6,700萬格載有已登記公司文件或表格影像的
縮微膠片轉換成數碼影像
Converted all microfiches of around 67 million frames
containing images of company documents or forms
filed with the Registry into digitised images



2006

2008

展開重寫《公司條例》的工作
Commenced the rewrite of the Companies Ordinance

於本處網站推出「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
Launched Annual Return e-Alert Service and
Annual Return Filing Calculator

2011



推行「綜合資訊系統」第二階段，
並推出「註冊易」入門網站
(www.eregistry.gov.hk)
以供成立公司

Implemented Phase II of the ICRIS and
launched the e-Registry portal
(www.eregistry.gov.hk)
for company incorporation

推行一站式公司註冊
及商業登記服務

Implemented a one-stop service for the incorporation
of companies and business registration



2012



推出新的「公司查冊流動版服務」，
以供查閱公司基本資料
Launched the new Company Search
Mobile Service to provide searches on
basic company information



《公司條例草案》獲立法會通過成為新《公司條例》
Enacted the Companies Bill to become the new
Companies Ordinance by the Legislative Council



在「綜合資訊系統」第二階段下，就較常用的
指明表格提供電子提交服務，並推出「監察易」
服務及「周年申報表e提示」服務

Implemented Phase II of ICRIS for electronic
submission of commonly filed specified forms
and launched e-Monitor services and Annual
Return e-Reminder Service

2014



新《公司條例》於三月三日實施
Implemented the new Companies Ordinance on 3 March

2015

在「註冊易」推出全面電子提交文件服務，
涵蓋共84款指明表格
Launched a full-scale electronic filing service
covering a total of 84 specified forms
at the e-Registry



2017



舉辦兩個大型會議 –
「2017公司註冊論壇」及「企業管治圓桌會議」
Organised two major conferences –
Corporate Registers Forum 2017 and
the Corporate Governance Roundtable

2016

推出全面的「公司查冊流動版服務」，
涵蓋所有公司查冊類別
Launched a full-scale Company Search
Mobile Service covering all types of
company searches



推出免費的「CR交表易」流動應用程式，
以便利客戶交付較常提交的指明表格
Launched a free “CR eFiling” mobile
application for submission of more
commonly filed specified forms

2018



信託或公司服務提供者新發牌制度及公司備存重要控制人登記冊新制度於三月一日實施
Implemented new regimes for licensing of Trust or Company Service Providers ("TCSPs") and keeping of Significant Controllers Registers ("SCRs") by companies on 1 March

開放式基金型公司新制度於七月三十日實施
Implemented a new regime for OFCs on 30 July

2019

《2018年公司(修訂)(第2號)條例》
於二月一日實施
Implemented the Companies (Amendment) (No. 2) Ordinance 2018 on 1 February

推出公司註冊處新網站
Launched the Companies Registry's new website



《非香港公司(披露公司名稱、成立為法團所在地及成員的有限法律責任)規例》(第622M章)正式實施
The Non-Hong Kong Companies (Disclosure of Company Name, Place of Incorporation and Members' Limited Liability) Regulation (Cap. 622M) came into operation

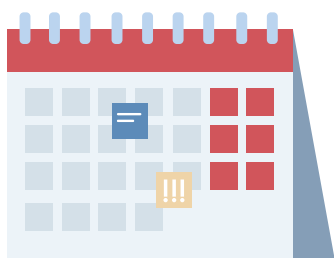
2020



《有限合伙基金條例》(第637章)於八月三十一日實施，
該條例建立新的有限合伙基金制度
The Limited Partnership Fund Ordinance (Cap. 637),
which established a new LPF regime,
came into operation on 31 August

《2020年公司(費用)(修訂)規例》於十月一日實施
The Companies (Fees) (Amendment) Regulation
2020 came into operation on 1 October

2021



《公司條例》下有關公司登記冊的新查冊
安排第一階段於八月二十三日實施
Implemented Phase 1 of the new inspection
regime of the Companies Register under the
Companies Ordinance on 23 August



本處網站推出全新的聊天機械人「Clare」，
應用人工智能技術，隨時隨地解答客戶的查詢
Launched a new chatbot "Clare" on its website to
answer customer enquiries anytime and anywhere
by using artificial intelligence technology



開放式基金型公司制度和有限合伙基金制度下
新的基金遷冊機制於十一月一日推出
Introduced new fund re-domiciliation
mechanisms under the OFC and
LPF regimes on 1 November

有限合伙基金唯一業務識別碼
於十一月一日推行
Implemented Unique Business Identifier
("UBI") for LPFs on 1 November

2022



由六月二十七日起擴展電子提交文件服務的範圍，以涵蓋根據多個不同條例及其他服務下交付處長的文件
Extended the coverage of electronic submission services to documents delivered to the Registrar under various Ordinances and other miscellaneous services with effect from 27 June

公司登記冊的新查冊安排第二階段於十月二十四日實施
Commenced Phase 2 of the new inspection regime of the Companies Register on 24 October



榮獲「2022年公務員優質服務獎勵計劃」下的
「卓越部門精進服務獎」
(小部門組別)銅獎及
「卓越團隊協作獎(監管服務)」銅獎

Received the Bronze Prize of the Excellence in Service Enhancement Award (Small Department Category) and Bronze Prize of the Excellence in Team Collaboration Award (Regulatory Service) under the Civil Service Outstanding Service Award Scheme 2022

修訂《放債人條例》(第163章)所訂的法定貸款利率上限及敲詐性利率的門檻，由十二月三十日起生效
Amended the statutory interest rate cap for lending and the threshold of extortionate rate stimulated in the Money Lenders Ordinance (Cap.163) from 30 December



連續14年獲得「中小企業最佳拍檔獎」及
連續五年獲頒金獎

Received the Best SME's Partner Award for fourteen consecutive years and the Gold Award for five consecutive years

2023



慶祝本處成立三十周年
30th Anniversary of the Registry



榮獲2022「友商有良」卓越企業嘉許狀
Received the 2022 "Partner Employer" Award



在「同心展關懷／商界展關懷」計劃中，
獲頒連續15年或以上「同心展關懷」標誌
Received the "15 Years Plus Caring Organisation" Logo
awarded under the Caring Organisation/Company Scheme



本處年報贏得多個獎項，包括
「2022年Astrid國際年報大獎」、
「2022年國際年報比賽」及
二零二二至二三年度「MERCURY國際年報大獎」中的獎項
Received various awards for the Registry's Annual Report –
the Astrid Awards 2022, the 2022 International Annual Report
Competition Awards and MERCURY Excellence Awards 2022-23



獲頒「社會資本動力獎2022」下的
「社會資本動力標誌獎」
Received the "Social Capital Builder Logo Award"
under the Social Capital Builder Awards 2022

THIRTY YEARS
OF



CHART A NEW CHAPTER

同 行 三 十 載 共 譜 新 篇 章



三十年的發展歷程，成就今日的公司註冊處。本處與各同儕一同成長，砥礪前行。在方便營商和為客戶提供優質服務的工作上，本處一直力臻完善，竭誠盡職。

我們通過應用創新科技和拓展電子服務，迅速回應瞬息萬變的業務環境，致力提升客戶使用服務的體驗。開發單一網上綜合平台，目的是探求為公眾提供電子服務的新方式。我們推行各項規管制度和措施，積極把握每個機會，提升香港作為理想營商之都的競爭力。

The journey we started 30 years ago has led us to where we are today. The Registry has grown and evolved together with the peers and has always targeted to do the best to fulfil its commitment to facilitate businesses and provide quality services to customers.

Through innovation and expansion of our electronic services, we remain responsive to the dynamic business environment and are committed to enhancing customer experience. The development of a single integrated online platform explores a new way of offering electronic services to the public. With a view to enhancing the competitiveness of Hong Kong as an ideal place to do business, we strive to seize every opportunity by implementing various regulatory regimes and initiatives.



《2023年公司(修訂)條例》

成員大會的舉行方式受《公司條例》(第622章)和《公司(章程細則範本)公告》(第622H章)(下稱《章程細則範本公告》)的條文，以及公司本身的組織章程細則條文規限。於二零二三年四月二十八日起實施的《2023年修訂條例》旨在使《公司條例》和《章程細則範本公告》更切合時宜，以明確容許公司以全虛擬模式或混合模式舉行成員大會。此舉可為公司提供便利，讓其因應本身的情況和需要，暢順而有效地處理公司事務。

為確保因應《2023年修訂條例》而作出的新安排能順利落實，本處已發出《公司舉行虛擬或混合式成員大會的良好作業模式指引》，並舉辦網上講座，參加者超過4,000人。

Companies (Amendment) Ordinance 2023

The manner of holding a general meeting is governed by the provisions in the Companies Ordinance (Cap. 622), the Companies (Model Articles) Notice (Cap. 622H) ("Model Articles"), as well as the company's own articles of association. The Amendment Ordinance 2023 which came into operation on 28 April 2023 seeks to modernise the Companies Ordinance and the Model Articles to expressly cater for the scenario of companies holding fully virtual or hybrid general meetings. This will facilitate companies in conducting corporate affairs smoothly and effectively having regard to their own circumstances and needs.

To ensure smooth implementation of the new arrangements arising from the Amendment Ordinance 2023, the Registry has issued the "Guidance Note – Good Practice on Holding Virtual or Hybrid General Meetings" and organised webinars with over 4,000 attendees.

新一代公司註冊處綜合資訊系統的發展

回顧上世紀九十年代初，一如當時其他的機構及企業，本處以紙本模式系統已足以應付日常運作和提供服務。隨着香港經濟迅速發展及公司數目急速增長，為了照顧客戶的需要，本處於九十年代後期使用縮微膠卷和電腦系統，以提供更具效率的資料查閱和本處其他現場服務。二零零五年和二零一一年推出的網上查冊中心和「註冊易」，兩個獨立入門網站分別提供全日24小時，便捷的網上查冊及電子交付文件服務。

公司登記冊上的公司數目已大幅增至逾140萬間。為了迅速回應不斷轉變的業務需要，迎合市民對更穩定、安全及高效服務的期望，本處繼續進行「新一代公司註冊處綜合資訊系統」的發展項目（下稱「全面翻新的資訊系統」）。該發展項目預計於二零二三年年底完成，本處的資訊系統屆時將譜寫新的篇章。現有的系統會全面翻新，由一個單一的網上綜合平台取代，以支援本處主要業務運作及日後各項電子服務。全面翻新的資訊系統將具擴展性，可應對本處或政府未來推行的新措施。系統的安全及可靠程度均會有所提高，並具備可用性高和穩健性高的特點，以支援本處在公司註冊及企業管治監管方面的職能。

Development of the Next Generation of the Integrated Companies Registry Information System

Dating back to the early 90s, like other organisations and businesses, a paper-based system had sufficed for the Registry's daily operations and delivery of services. With the rapid development of Hong Kong's economy and growth in the number of companies, a microfilm system and computer-based system were used in the late 90s to provide more efficient access to data and onsite services to address the needs of customers. The Cyber Search Centre and e-Registry were introduced in 2005 and 2011 to provide round-the-clock convenient online search and document submission services respectively under separate portals.

The number of companies currently on the Register has increased significantly to over 1.4 million. In order to remain responsive to evolving business needs and meet public expectations for more stable, secured and efficient services, the Registry has continued to proceed with the development project – “The Next Generation of ICRIS for the Companies Registry” (“the Revamped ICRIS”). This project, which is targeted to be completed by end-2023, will chart a new chapter of the Registry's information systems. The existing systems will be revamped and replaced by a single integrated online platform that supports the Registry's main business operations and future electronic services. The Revamped ICRIS will also be scalable in supporting new initiatives of the Registry or the Government. It will be built with a high level of availability and robustness to support company registration and company governance regulatory functions with enhanced security and reliability.

唯一業務識別碼

唯一業務識別碼在全球許多經濟體已被採用，讓政府及企業可在各種交易和規管互動中以單一識別碼識別法律實體。唯一業務識別碼減少在識別同一實體時因使用不同識別碼而可能引致的錯誤，從而有助不同部門及企業相互間進行溝通和數據交換。實施唯一業務識別碼，一方面方便實體以單一識別號碼與持份者互動，另一方面亦有助政府改善提供予市民的服務，以及對實體作出更有效的規管。

為了保持香港作為國際金融中心的領導地位，本處會分階段向在處長規管下的實體實施唯一業務識別碼。在本處與稅務局共同協力下，八位數字的商業登記號碼將被採用為唯一業務識別碼。在第一階段，唯一業務識別碼已率先於二零二一年十一月一日在有限合夥基金實施。第二階段會在二零二三年年底推出全面翻新的資訊系統時實施，並會涵蓋其他類型的實體（例如根據《公司條例》（第622章）成立或註冊的公司及開放式基金型公司）。採用商業登記號碼作為唯一業務識別碼後，在使用本處的服務時，商業登記號碼將會用作為本處服務中搜尋及識別公司或實體的關鍵編號。

Unique Business Identifier

UBI has been adopted in many other economies over the world, enabling governments and businesses to uniquely identify legal entities in various transactions and regulatory interactions. UBI reduces possible errors caused by the use of different identifiers in identifying the same entity and in turn, helps communication and exchange of data across departments and businesses. While entities will enjoy the convenience of having a single identification number for interaction with the stakeholders, the implementation of UBI also helps governments to enhance public service delivery and regulate entities more effectively.

To maintain Hong Kong's leading position as an international financial centre, the Registry initiated a phased implementation of UBI for entities under the administration of the Registrar. With the concerted effort of the Inland Revenue Department, the 8-digit Business Registration Number ("BRN") will be adopted as the UBI. UBI for LPFs came into effect on 1 November 2021 as the first phase of implementation. Other types of entities, such as companies incorporated or registered under the Companies Ordinance (Cap. 622) and OFCs, will be covered in the second phase upon the launch of the Revamped ICRIS by end-2023. BRN, being the UBI, will be the key number used in the services of the Registry for searching and identifying a company or entity.

公司登記冊查冊安排

實施公司登記冊新查冊安排，旨在加強保護敏感個人資料的同時，維持公司登記冊的透明度及效用性。分階段實施的新查冊安排按計劃如期推行。

二零二一年八月二十三日實施的第一階段，是有關保護公司在其登記冊上的董事及公司秘書的敏感個人資料。其後，第二階段於二零二二年十月二十四日實施。在第二階段下，由處長備存的公司登記冊中董事索引所載的通常住址及完整身分識別號碼(下稱「受保護資料」)，均由通訊地址及部分身分識別號碼代替，以供公眾查閱。新安排適用於在這階段開始實施後交付本處登記的文件。「指明人士」(包括執法機構、律師、會計師、金融機構、指定非金融業人士等)可為履行訂明職能而向本處申請要求取覽受保護資料。

最後階段將於二零二三年十二月二十七日實施，屆時資料當事人可要求以其通訊地址及部分身分識別號碼，取代已在本處登記的文件所載的受保護資料，以供公眾查閱。本處現正提升資訊系統以實施新安排。

Inspection Regime of the Companies Register

The phased implementation of the new inspection regime to enhance protection of sensitive personal information while maintaining the transparency and effectiveness of the Register is on schedule.

Following the implementation of the first phase on 23 August 2021 relating to the protection of sensitive personal information of directors and company secretaries on companies' own registers, the second phase commenced on 24 October 2022. Under the second phase, the usual residential addresses and full identification numbers ("Protected Information") on the Index of Directors on the Register maintained by the Registrar are replaced with correspondence addresses and partial identification numbers for public inspection. The arrangement applies to documents filed for registration after the commencement of this phase. "Specified persons", including law enforcement agencies, solicitors, accountants, financial institutions, designated non-financial businesses and professions, etc., could request access to Protected Information for stipulated functions.

The last phase to be implemented on 27 December 2023 will allow data subjects to request for replacing their Protected Information contained in documents registered with the Registry with their correspondence addresses and partial identification numbers for public inspection. The Registry is now enhancing the information system for the implementation.

開放式基金型公司制度和有限合夥基金制度的優化機制

開放式基金型公司制度和有限合夥基金制度分別於二零一八年七月和二零二零年八月設立，以鼓勵基金在香港落戶和營運。為吸引現有的非香港投資基金落戶香港，基金遷冊機制已於二零二一年十一月一日實施。

本處現與稅務局共同開發一項有關有限合夥基金的服務，對於申請把基金註冊為有限合夥基金的人士，會當作已同步就該有限合夥基金提出商業登記申請。基金獲註冊為有限合夥基金後，本處會同一時間發出註冊證明書及商業登記證，情況就如開放式基金型公司成立為法團，或非香港基金通過遷冊而註冊為開放式基金型公司一樣。這一站式服務預計在二零二三年十二月推出全面翻新的資訊系統後開展。

為在大灣區營商提供便利

大灣區建設是重大的長期舉措，旨在通過充分發揮內地城市、香港和澳門的獨特優勢，推動區內經濟發展。為提升本港經濟體的角色和功能，香港可善用其作為國際金融中心的地位和享譽全球的專業服務，以協助大灣區發展。本處會繼續通過促進高水平的企業管治、維持高效穩健的公司註冊制度，以及便利在香港開辦企業及推行新措施，確保香港的營商環境信譽優良，藉此增強企業來港營商的信心。

Enhanced Mechanisms for the Open-ended Fund Company and Limited Partnership Fund Regimes

The OFC and LPF regimes were introduced in July 2018 and August 2020 respectively to encourage fund formation and operation in Hong Kong. Fund re-domiciliation mechanisms to attract existing non-Hong Kong investment funds to re-locate to Hong Kong came into effect on 1 November 2021.

The Registry is now working with the Inland Revenue Department to develop a service for LPFs whereby an applicant for registration of a fund as an LPF will be deemed to have made a simultaneous application for business registration of the LPF. Upon registration of the LPF, the Registry will issue the certificate of registration and the business registration certificate simultaneously, similar to the incorporation of OFCs or registration of non-Hong Kong funds as OFC companies by way of re-domiciliation. The one-stop service is expected to be introduced in December 2023 upon the launch of the Revamped ICRIS.

Facilitating Businesses in the Greater Bay Area

The development of the Greater Bay Area is a major long-term initiative that is designed to promote economic development by fully leveraging the unique advantages of the Mainland cities, Hong Kong and Macao. With a view to enhancing the role and functions of our economy, Hong Kong can utilise its status as an international financial centre and its renowned professional services to facilitate the development of the Greater Bay Area. The Registry will continue to ensure a trusted business environment by promoting a high standard of corporate governance, maintaining a robust and efficient company registration system, facilitating startup of business in Hong Kong and implementing new initiatives with a view to boosting confidence to do business in Hong Kong.

信託及公司服務提供者註冊辦事處

在信託或公司服務提供者發牌制度下，任何人擬在香港經營信託或公司服務業務，須向處長申請牌照，並須通過「適當人選」評定，方會獲批給牌照。信託或公司服務持牌人須遵從《打擊洗錢及恐怖分子資金籌集條例》(第615章)(下稱《打擊洗錢條例》)所載的法例規定，並須承擔法定責任，例如進行客戶盡職審查和備存記錄。本處採用風險為本方案監管信託或公司服務提供者。本處人員會進行實地巡查、會見及非現場監察，確保牌照申請人及持牌人遵從《打擊洗錢條例》的相關規定，以及處長施加的牌照條件和發出的指引。

作為信託或公司服務提供者的監管當局，本處繼續加強執法，確保業界遵從《打擊洗錢條例》所載的反洗錢及恐怖分子集資規定。倘本處發現任何違反《打擊洗錢條例》、牌照條件或《信託或公司服務提供者遵從打擊洗錢及恐怖分子資金籌集規定的指引》的規定，會視乎情況採取跟進行動，例如發出勸喻信或警告信、提出檢控或採取紀律行動(包括公開譴責、罰款及勒令作出糾正)。本處會繼續提升能力及接觸信託或公司服務提供者業界，務求加深業界對洗錢及恐怖分子集資風險的認識，並減低有關風險。

加強對放債人的規管

放債人註冊處處長的職責由處長兼任。處長一直致力加強及優化施加於持牌放債人的規管措施，並推動業界採用良好營商手法。

The Registry for Trust and Company Service Providers

Under the licensing regime for TCSPs, any person who wishes to carry on a trust or company service business in Hong Kong is required to apply for a licence from the Registrar and must satisfy a “fit-and-proper” test before a licence is granted. TCSP licensees must comply with the statutory requirements under the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615) (“the AMLO”) and adhere to legislative obligations such as customer due diligence and record-keeping. By adopting a risk-based approach in the supervision of TCSPs, the Registry conducts onsite inspections, interviews and offsite monitoring to ensure that the applicants for TCSP licences and licensees are in compliance with the relevant requirements under the AMLO, the licensing conditions imposed and the guidelines issued by the Registrar.

As the regulator of TCSPs, the Registry continues to step up efforts to enforce sectoral compliance of the anti-money laundering and counter-terrorist financing requirements set out in the AMLO. If any non-compliance with the requirements under the AMLO, licensing conditions of the TCSP licence or the Guideline on Compliance of Anti-Money Laundering and Counter-Terrorist Financing Requirements for Trust or Company Service Providers is identified, follow-up actions will be taken as appropriate such as issuing advisory or warning letters, taking prosecution or disciplinary actions (including public reprimands, pecuniary penalties and remedial orders). The Registry will continue to enhance its capacity and reach out to the TCSP sector to improve their understanding and mitigate the risks of money laundering and terrorist financing.

Enhancing the Regulation of Money Lenders

The Registrar of Money Lenders, whose role is performed by the Registrar, keeps on working towards enhancing and refining the regulatory measures on licensed money lenders and upholding good practices in the trade.

由二零二二年十二月三十日起，《放債人條例》(第163章)第24條訂明的法定貸款利率上限，由年息60%下調至48%，而《放債人條例》第25條訂明的敲詐性利率(即法庭在顧及相關情況後，可重新商議該宗交易)的門檻，亦由年息48%下調至36%。任何人以超過法定利率上限的利率貸出款項或要約貸出款項，即屬犯罪。市民如有懷疑，可使用本處在網站提供的利率計算機，計算按照《放債人條例》所計算出的實際貸款利率。

為了加強香港打擊洗錢及恐怖分子資金籌集的監管制度，於二零二二年十二月七日制定的《2022年打擊洗錢及恐怖分子資金籌集(修訂)條例》(下稱《打擊洗錢修訂條例》)，已於二零二三年第二季分階段實施。《打擊洗錢修訂條例》處理多項事宜，包括財務行動特別組織在相互評估報告和其他場合就《打擊洗錢條例》提出的雜項及技術事宜。本處相應地檢視現行的《持牌放債人遵從打擊洗錢及恐怖分子資金籌集規定的指引》，並作出相關修訂。經修訂的指引已於二零二三年六月一日生效。

於二零二二年十一月二十八日開始運作的「多家個人信貸資料服務機構模式」(下稱「MCRA模式」)，透過信貸資料平台引入多於一家個人信貸資料服務機構。我們極力鼓勵持牌放債人參與信貸資料平台，因為此舉不但有助放債人按照由二零二一年三月起施加的牌照條件評估借款人的還款能力，亦能進一步改善營商手法。本處已協助有關當局向持牌放債人發布各種有關MCRA模式的資料，以便他們參與。

過去數年，放債人註冊處處長定期進行持牌放債人財務資料收集及主題性問卷調查的工作，藉此加深對放債行業的了解，以期更有效及更嚴格地規管放債行業。

Since 30 December 2022, the statutory interest rate cap for lending stipulated in section 24 of the Money Lenders Ordinance (Cap. 163) ("the MLO") has been revised downward from 60 per cent to 48 per cent per annum, and the threshold of extortionate rate (which may trigger reopening of the transaction by the court, having regard to the relevant circumstances) stipulated in section 25 of the MLO has also been revised from 48 per cent to 36 per cent per annum. Any person who lends or offers to lend money at a rate beyond the statutory interest rate cap commits an offence. The Registry also provides an interest rate calculator on its website for members of the public to calculate the effective rate of interest of a loan in accordance with the MLO in case of doubt.

To enhance the regulatory regime for combating money laundering and terrorist financing in Hong Kong, the Anti-Money Laundering and Counter-Terrorist Financing (Amendment) Ordinance 2022 ("the AMLO Amendment Ordinance"), which was enacted on 7 December 2022, has come into effect in phases in the second quarter of 2023. The AMLO Amendment Ordinance addresses, among other things, a number of miscellaneous and technical issues under the AMLO which have been identified in the Mutual Evaluation and other Financial Action Task Force contexts. Accordingly, the Registry had reviewed and revised the existing Guideline on Compliance of Anti-Money Laundering and Counter-Terrorist Financing Requirements for Licensed Money Lenders which took effect on 1 June 2023.

Upon the launch of the Multiple Credit Reference Agency Model ("MCRA Model") on 28 November 2022, more than one consumer credit reference agency in Hong Kong are introduced through the Credit Reference Platform ("CRP"). Licensed money lenders are strongly encouraged to participate in the CRP as their participation not only facilitates them to make affordability assessment under the Licensing Condition introduced in March 2021, but also presents an additional step forward in enhancing trade practices. The Registry has assisted in disseminating various kinds of information in relation to the MCRA Model to money lenders to facilitate their participation.

In the past few years, the Registrar of Money Lenders conducted regular exercise for collection of financial information and thematic survey on licensed money lenders to gain a better understanding of the money lending sector with a view to facilitating and enhancing the regulation of the sector.

業務回顧 BUSINESS





本處所提供的服務，主要包括辦理公司註冊、登記法定申報表，以及為公眾人士提供服務，讓他們取得本處所備存的公司資料。本處亦處理放債人牌照的申請及續期，備存放債人登記冊供公眾查閱，並且是信託或公司服務提供者的發牌及監管當局。本處自二零一八年七月及二零二零年八月起分別施行開放式基金型公司制度和有限合夥基金制度，讓投資基金可在香港以公司或有限責任合夥的形式成立。其後，政府於二零二一年十一月在該兩個制度下引入全新的基金遷冊機制。我們透過應用先進科技，一如既往致力提升本處的服務並改善用戶體驗。

The Registry's services mainly comprise the registration of companies and statutory returns and the provision of services for members of the public to obtain company information held by the Registry. The Registry also processes licence applications and renewals for money lenders and maintains a register of money lenders for inspection by the public. We are also the licensing and regulatory authority for TCSPs. Since July 2018 and August 2020, we have administered the OFC and LPF regimes respectively to enable investment funds to set up in Hong Kong in the form of a company or a limited partnership which were followed by the introduction of the new fund re-domiciliation mechanisms under the OFC and LPF regimes in November 2021. With the application of advanced technology, we remain firmly committed to enhancing our services and improving user experience.



公司註冊成立

在二零二二至二三年度，有125,126間新公司註冊成立，按年增幅為18.5%。在新註冊成立的公司當中，約83%是由一名成員組成的公司。

透過「註冊易」網站(www.eregistry.gov.hk)及「CR交表易」流動應用程式以電子形式交付的公司註冊申請所佔的比例，由二零二一至二二年度的約62%攀升至二零二二至二三年度的約71%。這可歸因於以電子形式申請成立公司及註冊非香港公司所須繳付的費用較低、本處的資訊科技系統不斷優化，以及客戶對電子服務的接受程度與日俱增。

Incorporation of Companies

The number of new companies incorporated in 2022-23 reached 125,126, a year-on-year increase of 18.5%. Around 83% of the new companies incorporated were one-member companies.

The proportion of incorporation applications delivered electronically through the e-Registry (www.eregistry.gov.hk) and the "CR eFiling" mobile application climbed from approximately 62% in 2021-22 to around 71% in 2022-23. This could be attributed to the introduction of lower fee charged for incorporation of companies and registration of non-Hong Kong companies through electronic means, continued enhancement in CR's IT systems as well as increasing receptiveness of customers to electronic services.

文件登記

在二零二二至二三年度，本處收到2,968,580份交付本處登記的文件（即平均每個工作日收到12,092份），與二零二一至二二年度相比，錄得5.7%的增幅。交付本處登記的文件可就公司在不同範疇的營運情況提供資料。該等文件包括公司組織章程細則、董事及公司秘書的委任、辭職及其有關詳情更改的通知書、註冊辦事處地址的更改、股份配發申報書和周年申報表。

公眾查冊

在二零二二至二三年度，查閱文件影像紀錄有4,877,327宗（平均每日13,363宗），查閱董事索引的數目有401,145宗（平均每日1,099宗），較前一年分別下跌2.3%及8.0%。查閱公司資料的數目錄得7.6%的升幅，增至371,875宗。

網上公司查冊服務在二零二二至二三年度繼續廣受歡迎，超過99.9%的公司查冊是在網上進行，使用流動裝置進行公司查冊則有1,206,759宗。

Registration of Documents

In 2022-23, the Registry received 2,968,580 documents for registration (an average of 12,092 documents received per working day), representing an increase of 5.7% when compared with that in 2021-22. Documents received by the Registry for registration provide information on various aspects of the operation of a company. These documents include the articles of association, notifications of appointments, resignations and changes in particulars of directors and company secretaries, changes of registered office addresses, returns of allotments and annual returns.

Public Searches

In 2022-23, there were 4,877,327 searches of document image records (a daily average of 13,363) and 401,145 searches on Directors Index (a daily average of 1,099), decreased by 2.3% and 8.0% respectively when compared to the previous year. The number of searches of company particulars increased by 7.6% to 371,875.

Online company searches continued to be very popular with over 99.9% of the company searches made online and 1,206,759 company searches were conducted through mobile devices in 2022-23.

向信託或公司服務提供者發牌

本處作為信託或公司服務提供者的監管當局，負責施行信託或公司服務提供者發牌制度。在二零二二至二三年度，本處共批出446個新牌照。截至二零二三年三月三十一日，「信託或公司服務持牌人登記冊」上共有6,852名持牌人。

隨着經濟活動在二零二三年初回復正常，在二零二二至二三年度，本處人員進行了1,543次實地巡查，並就違規個案發出479封警告信。年內，本處亦對違反《打擊洗錢條例》的信託或公司服務提供者發出357張傳票，並向12名持牌人採取紀律行動。

公司須備存重要控制人登記冊

為了提升法團實益擁有權的透明度，《2018年公司(修訂)條例》訂定自二零一八年三月一日起，公司須備存重要控制人登記冊。在香港成立為法團的公司須取得和保存實益擁有權的最新資料，以備存重要控制人登記冊。公司須應執法人員要求，提供重要控制人登記冊以供查閱。重要控制人登記冊制度一直運作暢順有效，本處定期進行實地巡查，確保公司遵從有關規定。遵從備存重要控制人登記冊規定的比率，這些年來不斷上升。在二零二二至二三年度進行的實地巡查顯示，遵從比率超過96%。

Licensing of Trust or Company Service Providers

In its capacity as the regulatory authority for TCSPs, the Registry administers a licensing regime for TCSPs. In 2022-23, we granted 446 new licences. As at 31 March 2023, there were 6,852 licensees on the Register of TCSP Licensees.

With the economic activities returning to normal in early 2023, we conducted 1,543 onsite inspections and issued 479 warning letters for non-compliant cases in 2022-23. We also issued 357 summonses for breaches of the AMLO and imposed disciplinary actions against 12 licensees in the year.

Keeping of Significant Controllers Registers

To enhance the transparency of corporate beneficial ownership, the requirements for the keeping of SCRs by companies were introduced on 1 March 2018 under the Companies (Amendment) Ordinance 2018. Companies incorporated in Hong Kong are required to obtain and maintain up-to-date beneficial ownership information by way of keeping a SCR. The SCR should be available for inspection by law enforcement officers upon demand. The SCR regime has been operating smoothly and effectively, and the Registry conducts site inspections on a regular basis to ensure that companies are adhering to the requirements. Over the years, the compliance rate of keeping SCRs has been improving. It was revealed from the site inspections conducted in 2022-23 that compliance rate was over 96%.

放債人牌照

放債人註冊辦事處(下稱「註冊辦事處」)在二零二二至二三年度對持牌放債人進行了539次實地巡查，並發出了273項糾正命令及七封警告信，要求持牌放債人糾正未有遵從牌照條件的違規情況。

在二零二二至二三年度，註冊辦事處共批出210個新牌照。截至二零二三年三月三十一日，持牌放債人的數目為2,397名，較前一年減少2.5%。

為有限合夥基金註冊

在二零二二至二三年度，共有155個新有限合夥基金註冊。截至二零二三年三月三十一日，「有限合夥基金登記冊」上共有595個有限合夥基金，按年增加30.2%。

執法及檢控

處長負責執行《公司條例》的各項條文，並獲授權按情況檢控未有遵從法規的個案。在二零二二至二三年度，本處對公司進行了5,548次實地巡查，以確保公司已遵從展示公司名稱及備存公司登記冊(包括重要控制人登記冊)的規定，與二零二一至二二年度的實地巡查數目相比，高出近70%。此外，本處年內就違反《公司條例》的個案發出了3,127張傳票。

Licensing of Money Lenders

In 2022-23, the Money Lenders Section conducted 539 onsite inspections on licensed money lenders. 273 rectification orders and seven warning letters were issued requiring rectification of non-compliances with licensing conditions.

In 2022-23, 210 new licences were granted. As at 31 March 2023, there were 2,397 licensed money lenders, representing a decrease of 2.5% when compared to the previous year.

Registration of Limited Partnership Funds

In 2022-23, 155 new LPFs were registered. As at 31 March 2023, there were 595 LPFs on the LPF Register, representing a year-on-year increase of 30.2%.

Enforcement and Prosecution

The Registrar is responsible for enforcing the provisions of the Companies Ordinance and prosecuting cases of non-compliance with delegated authority, where appropriate. In 2022-23, 5,548 site inspections were conducted on companies to ensure that they were in compliance with the requirements in displaying company names and keeping company registers, including the SCR, representing an increase of almost 70% of site inspections conducted in 2021-22. Also, the Registry issued 3,127 summonses for breaches under the Companies Ordinance this year.

財務表現

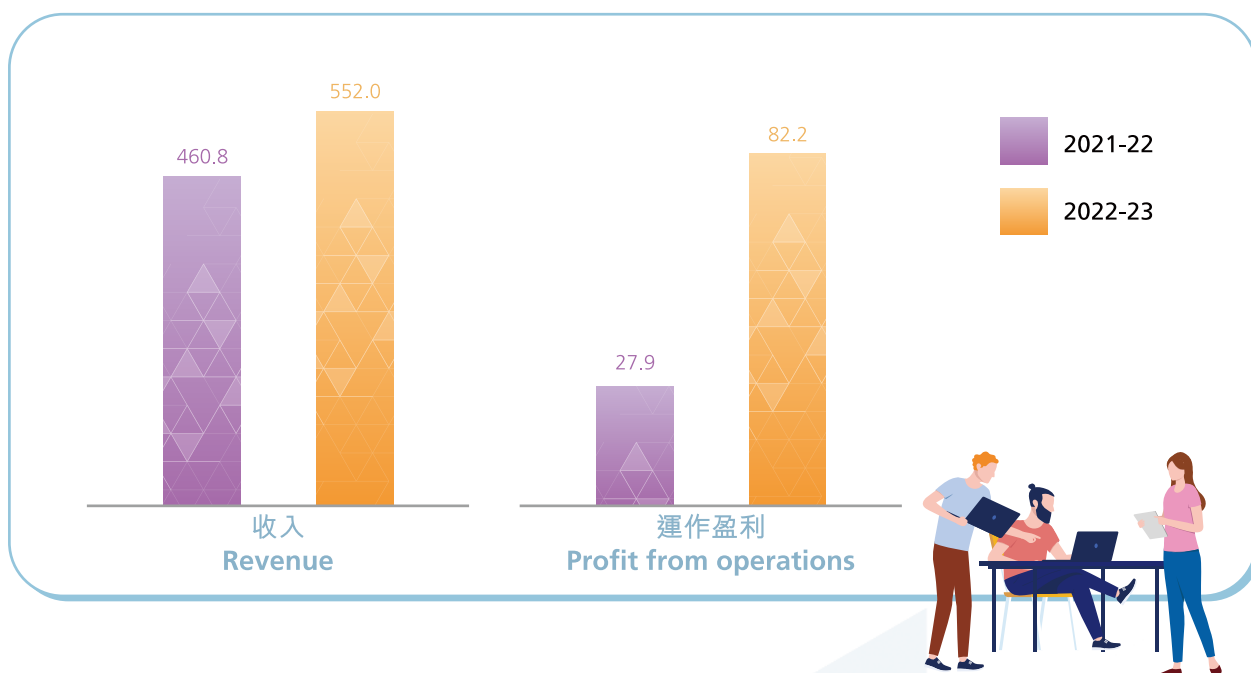
隨着本地經濟活動在疫後逐步復蘇，加上為期兩年寬免公司所有周年申報表登記費（逾期交付的周年申報表除外）的措施在二零二二年九月三十日屆滿，本處的收入上升19.8%至5億5,200萬元（二零二一至二二年度為4億6,080萬元）。另一方面，由於折舊及攤銷及員工費用分別增加25%及2.5%，運作成本亦上升8.5%至4億6,980萬元（二零二一至二二年度為4億3,290萬元）。鑒於收入的升幅超逾運作成本的升幅，若以淨額計算，運作盈利大幅攀升194.6%至8,220萬元（二零二一至二二年度為2,790萬元）。

Financial Performance

With the gradual revival of domestic economic activities after the pandemic and the expiry of the waiver of registration fees for all annual returns (except for late delivery) for two years on 30 September 2022, the Registry's revenue grew by 19.8% to \$552 million (2021-22: \$460.8 million) while operating costs went up by 8.5% to \$469.8 million (2021-22: \$432.9 million) owing to the increase in depreciation and amortisation by 25% and staff costs by 2.5%. On a net basis, the profit from operations increased notably by 194.6% to \$82.2 million (2021-22: \$27.9 million) as the increase in revenue outweighed the increase in operating costs.

收入與盈利 Revenue and Profit

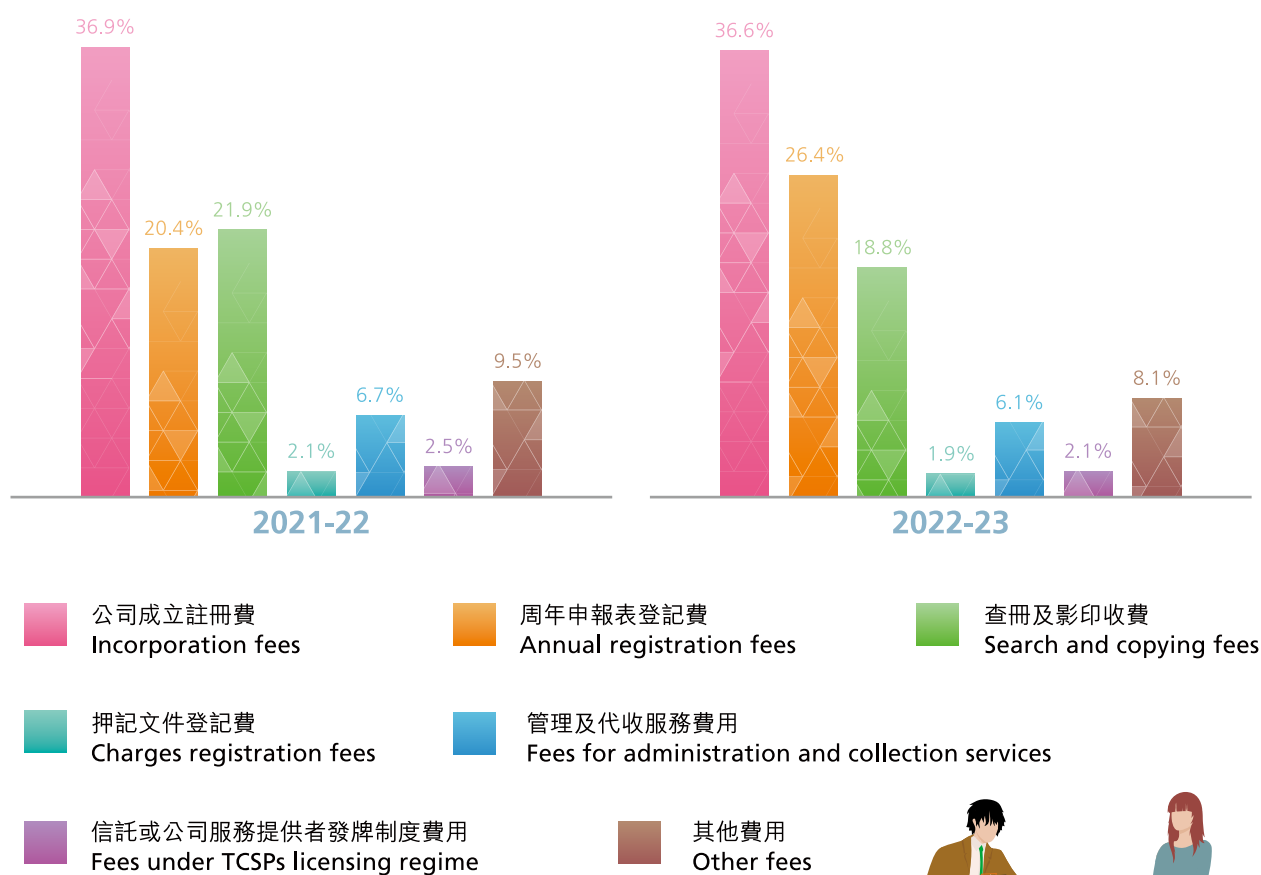
以百萬港元計
HK\$ million



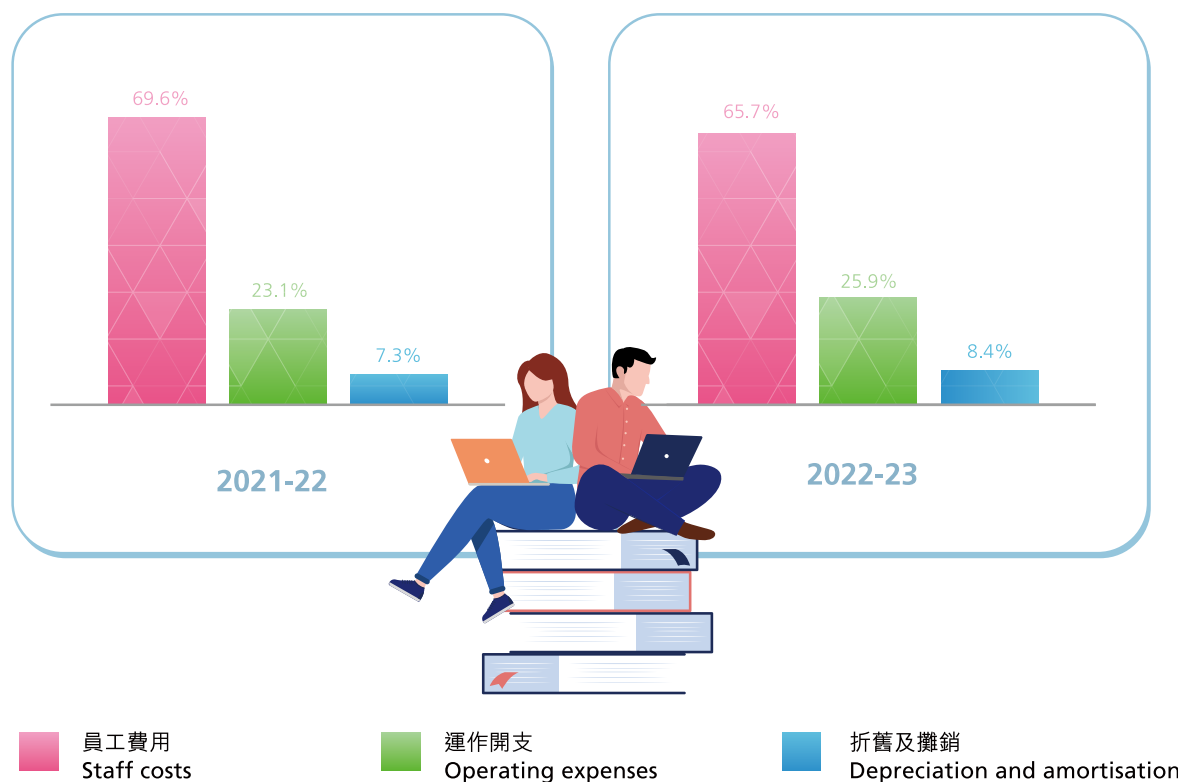
本處逾80%的收入來自新公司註冊成立、周年申報表登記和公司資料查冊等業務。本處年內收入上升，主要由於公司周年申報表登記費寬免期屆滿，以及公司成立註冊費的收入增加。

Over 80% of the Registry's source of revenue is generated from the incorporation of new companies, registration of annual returns and searches for company information. The increase in revenue was mainly attributable to the expiry of the waiver of annual registration fees and the increase in income from incorporation fees.

收入 Revenue



運作成本 Operating Costs



多年來，本處一直能夠在財政自給的基礎上運作，並維持足夠儲備以應付持續發展。本處財務狀況穩健，這優勢讓我們能運用最新的科技，着力提升服務和生產力，並建設全新且更全面的資訊科技基礎設施(例如全面翻新現時的綜合資訊系統)。由於本處的業務很大程度受公司的活動影響，而公司的活動又會受全球和本地經濟狀況影響而出現波動，因此，本處會繼續恪守嚴格監控資源運用的原則。

Over the years, the Registry has been able to operate on a self-financing basis and maintain sufficient reserves to sustain its on-going development. The advantage of having a healthy financial position enables us to focus on enhancing services and productivity by implementing new technologies and establishing a new and more comprehensive IT infrastructure, such as revamping the existing ICRIS. Since the Registry's business is highly dependent on company activities which will fluctuate depending on the global and local economic situations, we will continue to adhere to the principle of exercising tight control on the use of resources.



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

獨立審計師報告

致立法會

意見

茲證明我已審核及審計列載於第48至80頁公司註冊處營運基金的財務報表，該等財務報表包括於2023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，以及財務報表的附註，包括主要會計政策概要。

我認為，該等財務報表已按照香港會計師公會頒布的《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2023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430章)第7(4)條所規定的方式妥為擬備。

意見的基礎

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。我根據該等準則而須承擔的責任，詳載於本報告「審計師就財務報表審計而須承擔的責任」部分。根據該等準則，我獨立於公司註冊處營運基金，並已按該等準則履行其他道德責任。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。

Independent Auditor's Report

To the Legislative Council

Opinion

I certify that I have examined and audited the financial statements of the Companies Registry Trading Fund set out on pages 48 to 80, which comprise the statement of financial position as at 31 March 2023, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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 2023, and of its results of operations and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in accordance with the manner provided in section 7(4) of the Trading Funds Ordinance (Cap. 430).

Basis for opinion

I conducted my audit in accordance with section 7(5) of the Trading Funds Ordinance and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Companies Registry Trading Fund in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

其他資料

公司註冊處營運基金總經理須對其他資料負責。其他資料包括公司註冊處營運基金2022-23年年報內的所有資料，但不包括財務報表及我的審計師報告。

我對財務報表的意見並不涵蓋其他資料，我亦不對其他資料發表任何形式的鑒證結論。

就財務報表審計而言，我有責任閱讀其他資料，從而考慮其他資料是否與財務報表或我在審計過程中得悉的情況有重大矛盾，或者似乎存有重大錯誤陳述。基於我已執行的工作，如果我認為其他資料存有重大錯誤陳述，我需要報告該事實。在這方面，我沒有任何報告。

公司註冊處營運基金總經理就財務報表而須承擔的責任

公司註冊處營運基金總經理須負責按照香港會計師公會頒布的《香港財務報告準則》及《營運基金條例》第7(4)條擬備真實而中肯的財務報表，及落實其認為必要的內部控制，使財務報表不存有因欺詐或錯誤而導致的重大錯誤陳述。

在擬備財務報表時，公司註冊處營運基金總經理須負責評估公司註冊處營運基金持續經營的能力，以及在適用情況下披露與持續經營有關的事項，並以持續經營作為會計基礎。

Other information

The General Manager, Companies Registry Trading Fund is responsible for the other information. The other information comprises all the information included in the Companies Registry Trading Fund's 2022-23 Annual Report, other than the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the General Manager, Companies Registry Trading Fund 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 HKFRSs issued by the HKICPA and section 7(4) of the Trading Funds Ordinance, 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.

In preparing the financial statements, the General Manager, Companies Registry Trading Fund is responsible for assessing the Companies Registry Trading Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

審計師就財務報表審計而須承擔的責任

我的目標是就整體財務報表是否不存有任何因欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並發出包括我意見的審計師報告。合理保證是高水平的保證，但不能確保按審計署審計準則進行的審計定能發現所存有的任何重大錯誤陳述。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們個別或滙總起來可能影響財務報表使用者所作出的經濟決定，則會被視作重大錯誤陳述。

在根據審計署審計準則進行審計的過程中，我會運用專業判斷並秉持專業懷疑態度。我亦會：

- 識別和評估因欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險；設計及執行審計程序以應對這些風險；以及取得充足和適當的審計憑證，作為我意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕內部控制的情況，因此未能發現因欺詐而導致重大錯誤陳述的風險，較未能發現因錯誤而導致者為高；
- 了解與審計相關的內部控制，以設計適當的審計程序。然而，此舉並非旨在對公司註冊處營運基金內部控制的有效性發表意見；
- 評價公司註冊處營運基金總經理所採用的會計政策是否恰當，以及其作出的會計估計和相關資料披露是否合理；

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit 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 Companies Registry Trading Fund's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager, Companies Registry Trading Fund;

- 判定公司註冊處營運基金總經理以持續經營作為會計基礎的做法是否恰當，並根據所得的審計憑證，判定是否存在與事件或情況有關，而且可能對公司註冊處營運基金持續經營的能力構成重大疑慮的重大不確定性。如果我認為存在重大不確定性，則有必要在審計師報告中請使用者留意財務報表中的相關資料披露。假若所披露的相關資料不足，我便須發出非無保留意見的審計師報告。我的結論是基於截至審計師報告日止所取得的審計憑證。然而，未來事件或情況可能導致公司註冊處營運基金不能繼續持續經營；及
- conclude on the appropriateness of the General Manager, Companies Registry Trading Fund's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Companies Registry Trading Fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Companies Registry Trading Fund to cease to continue as a going concern; and
- 評價財務報表的整體列報方式、結構和內容，包括披露資料，以及財務報表是否中肯反映交易和事項。
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

我與公司註冊處營運基金總經理溝通計劃的審計範圍和時間以及重大審計發現等事項，包括我在審計期間識別出內部控制的任何重大缺陷。

I communicate with the General Manager, Companies Registry Trading Fund regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

審計署署長
(署理審計署助理署長莫澤文代行)

Terry Mok
Assistant Director of Audit (Acting)
for Director of Audit

審計署
香港
金鐘道66號
金鐘道政府合署高座6樓
2023年9月6日

Audit Commission
6th Floor, High Block
Queensway Government Offices
66 Queensway, Hong Kong
6 September 2023

周年帳目表 Annual Accounts



公司註冊處營運基金
截至2023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 2023**

按照《營運基金條例》(第430章)第7(4)條製備及提交
Prepared and submitted pursuant to section 7(4) of the
Trading Funds Ordinance (Cap. 430)

公司註冊處營運基金全面收益表

Companies Registry Trading Fund

Statement of Comprehensive Income

截至2023年3月31日止年度

for the year ended 31 March 2023

| (以港幣千元位列示) | | 附註 | | |
|---|---|------|------------------|-----------|
| (Expressed in thousands of Hong Kong dollars) | | Note | 2023 | 2022 |
| 來自客戶合約之收入 | Revenue from contracts with customers | (4) | 552,010 | 460,775 |
| 運作成本 | Operating costs | (5) | (469,843) | (432,881) |
| 運作盈利 | Profit from operations | | 82,167 | 27,894 |
| 其他收入 | Other income | (6) | 30,703 | 7,012 |
| 年度盈利 | Profit for the year | | 112,870 | 34,906 |
| 其他全面收益 | Other comprehensive income | | — | — |
| 年度總全面收益 | Total comprehensive income for the year | | 112,870 | 34,906 |
| 固定資產回報率 | Rate of return on fixed assets | (7) | 11.6% | 5.1% |

第54頁至80頁的附註為本財務報表的一部分。

The notes on pages 54 to 80 form part of these financial statements.

公司註冊處營運基金財務狀況表

Companies Registry Trading Fund

Statement of Financial Position

於2023年3月31日

as at 31 March 2023

| (以港幣千元位列示) | | 附註 | | |
|---|--|---------|------------------|-----------|
| (Expressed in thousands of Hong Kong dollars) | | Note | 2023 | 2022 |
| 非流動資產 | Non-current assets | | | |
| 物業、設備及器材 | Property, plant and equipment | (8) | 302,561 | 297,619 |
| 使用權資產 | Right-of-use assets | (9(a)) | 17,218 | 21,838 |
| 無形資產 | Intangible assets | (10) | 507,494 | 309,219 |
| | | | 827,273 | 628,676 |
| 流動資產 | Current assets | | | |
| 預付款項、按金及其他應收款項 | Prepayments, deposits and other receivables | (11) | 25,389 | 10,444 |
| 應收關連人士帳款 | Amounts due from related parties | (12(a)) | 8,077 | 3,064 |
| 銀行存款 | Bank deposits | | 1,505,700 | 1,539,800 |
| 現金及銀行結餘 | Cash and bank balances | | 30,195 | 76,877 |
| | | | 1,569,361 | 1,630,185 |
| 流動負債 | Current liabilities | | | |
| 遞延收入 | Deferred revenue | (12(b)) | (19,785) | (14,258) |
| 客戶按金 | Customers' deposits | | (21,262) | (19,064) |
| 應付帳款及其他應付款項 | Trade and other payables | | (68,804) | (60,835) |
| 應付關連人士帳款 | Amounts due to related parties | | (200,972) | (146,666) |
| 租賃負債 | Lease liabilities | (9(b)) | (4,219) | (4,563) |
| 僱員福利撥備 | Provision for employee benefits | (13) | (10,953) | (2,242) |
| | | | (325,995) | (247,628) |
| 流動資產淨額 | Net current assets | | 1,243,366 | 1,382,557 |
| 總資產減去流動負債 | Total assets less current liabilities | | 2,070,639 | 2,011,233 |

公司註冊處營運基金財務狀況表(續)

Companies Registry Trading Fund

Statement of Financial Position (continued)

於2023年3月31日

as at 31 March 2023

| (以港幣千元位列示) | | 附註 | | |
|---|---------------------------------|---------|------------------|-----------|
| (Expressed in thousands of Hong Kong dollars) | | Note | 2023 | 2022 |
| 非流動負債 | Non-current liabilities | | | |
| 遞延收入 | Deferred revenue | (12(b)) | (5,128) | (12,276) |
| 租賃負債 | Lease liabilities | (9(b)) | (12,868) | (17,486) |
| 僱員福利撥備 | Provision for employee benefits | (13) | (55,610) | (65,627) |
| | | | (73,606) | (95,389) |
| 資產淨額 | NET ASSETS | | 1,997,033 | 1,915,844 |
| 資本及儲備 | CAPITAL AND RESERVES | | | |
| 營運基金資本 | Trading fund capital | (14) | 138,460 | 138,460 |
| 發展基金 | Development fund | (15) | 810,000 | 810,000 |
| 保留盈利 | Retained earnings | (16) | 1,048,573 | 967,384 |
| | | | 1,997,033 | 1,915,844 |

第54頁至80頁的附註為本財務報表的一部分。

The notes on pages 54 to 80 form part of these financial statements.



鄧婉雯太平紳士
公司註冊處營運基金總經理
2023年9月6日

Miss Helen Tang, JP
General Manager, Companies Registry Trading Fund
6 September 2023

公司註冊處營運基金權益變動表

Companies Registry Trading Fund

Statement of Changes in Equity

截至2023年3月31日止年度
for the year ended 31 March 2023

| (以港幣千元位列示) (Expressed in thousands of Hong Kong dollars) | | 附註 Note | 2023 | 2022 |
|---|---|------------|------------------|-----------|
| 在年初的結餘 | Balance at beginning of year | | 1,915,844 | 1,907,317 |
| 年度總全面收益 | Total comprehensive income for the year | | 112,870 | 34,906 |
| 政府法定回報 | Statutory return to the Government | (16) | (31,681) | (26,379) |
| 在年終的結餘 | Balance at end of year | | 1,997,033 | 1,915,844 |

第54頁至80頁的附註為本財務報表的一部分。

The notes on pages 54 to 80 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

截至2023年3月31日止年度

for the year ended 31 March 2023

| (以港幣千元位列示) (Expressed in thousands of Hong Kong dollars) | | 附註 Note | 2023 | 2022 |
|---|--|------------|------------------|-----------|
| 營運活動的現金流量 | Cash flows from operating activities | | | |
| 運作盈利 | Profit from operations | | 82,167 | 27,894 |
| 調整： | Adjustments for: | | | |
| 折舊及攤銷 | Depreciation and amortisation | | 39,617 | 31,690 |
| 租賃負債的利息支出 | Interest expense on lease liabilities | | 225 | 249 |
| 出售／註銷無形資產虧損 | Loss on disposals of intangible assets | | 462 | — |
| 預付款項、按金及其他應收款項的減少／(增加) | Decrease/(Increase) in prepayments, deposits and other receivables | | 1,889 | (1,194) |
| 應收關連人士帳款的增加 | Increase in amounts due from related parties | | (5,013) | (1,504) |
| 遞延收入的(減少)／增加 | (Decrease)/Increase in deferred revenue | | (1,621) | 10,201 |
| 客戶按金的增加 | Increase in customers' deposits | | 2,198 | 2,282 |
| 應付帳款及其他應付款項的增加 | Increase in trade and other payables | | 3,979 | 6,694 |
| 應付關連人士帳款的增加 | Increase in amounts due to related parties | | 56,039 | 39,495 |
| 僱員福利撥備的(減少)／增加 | (Decrease)/Increase in provision for employee benefits | | (1,306) | 1,298 |
| 來自營運活動的現金淨額 | Net cash from operating activities | | 178,636 | 117,105 |
| 投資活動的現金流量 | 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 maturities over three months | | 109,800 | 33,400 |
| 購買物業、設備及器材和無形資產 | Purchase of property, plant and equipment, and intangible assets | | (236,419) | (127,066) |
| 已收利息 | Interest received | | 13,869 | 7,674 |
| 用於投資活動的現金淨額 | Net cash used in investing activities | | (112,750) | (85,992) |

公司註冊處營運基金現金流量表(續)

Companies Registry Trading Fund

Statement of Cash Flows (continued)

截至2023年3月31日止年度
for the year ended 31 March 2023

| (以港幣千元位列示) (Expressed in thousands of Hong Kong dollars) | | 附註 Note | 2023 | 2022 |
|---|--|------------|----------|----------|
| 融資活動的現金流量 | Cash flows from financing activities | | | |
| 已付政府法定回報 | Statutory return paid to the Government | | (31,681) | (26,379) |
| 支付租賃負債 | Payments of lease liabilities | (9(b)) | (5,187) | (3,619) |
| 用於融資活動的現金淨額 | Net cash used in financing activities | | (36,868) | (29,998) |
| 現金及等同現金的增加淨額 | Net increase in cash and cash equivalents | | 29,018 | 1,115 |
| 在年初的現金及等同現金 | Cash and cash equivalents at beginning of year | | 76,877 | 75,762 |
| 在年終的現金及等同現金 | Cash and cash equivalents at end of year | (17) | 105,895 | 76,877 |

第54頁至80頁的附註為本財務報表的一部分。

The notes on pages 54 to 80 form part of these financial statements.

財務報表附註 Notes to the Financial Statements

(除另有註明外，所有金額均以港幣千元位列示)

(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(「基金」)。基金主要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。基金採納的主要會計政策摘要如下。

香港會計師公會頒布了若干新增或經修訂的香港財務報告準則並於基金的本會計期首次生效或可供提前採納。基金因首度採納其中適用的準則而引致本會計期及前會計期的會計政策改變(如有)已反映在本財務報表，有關資料載於附註3。

1. General

The Companies Registry Trading Fund ("the Fund") was established on 1 August 1993 under the Legislative Council Resolution passed on 30 June 1993 pursuant to sections 3, 4 and 6 of the Trading Funds Ordinance (Cap. 430). The Fund mainly 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 Hong Kong Financial Reporting Standards ("HKFRSs"), a collective term which includes all applicable individual HKFRSs, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). A summary of the significant accounting policies adopted by the Fund is set out below.

The HKICPA has issued certain new or revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Fund. Note 3 provides information on the changes, if any, in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Fund for the current and prior accounting periods reflected in these financial statements.

(b) 編製財務報表的基準

本財務報表的編製基準均以原值成本法計量。

編製符合香港財務報告準則的財務報表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、負債、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準。估計結果或會與實際價值有所不同。

該等估計及其所依據的假設會作持續檢討。如修訂會計估計只影響修訂期，有關修訂會在該修訂期內確認；如修訂影響本會計期及未來的會計期，則會在修訂期及未來的會計期內確認。

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。

(b) Basis of preparation of the financial statements

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

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

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

(c) 金融資產及金融負債

(i) 初始確認及計量

基金的金融資產包括按金及其他應收款項、應收關連人士帳款、銀行存款，以及現金及銀行結餘。

基金的金融負債包括客戶按金、應付帳款及其他應付款項、應付關連人士帳款，以及租賃負債。

基金在成為有關金融工具的合約其中一方之日確認有關金融資產及金融負債。於初始確認時，金融資產及金融負債按公平值計量，再加上或減去因收購該等金融資產或發行該等金融負債而直接引致的交易成本。

(ii) 分類及其後計量

基金將其所有金融資產分類為其後以實際利率法按攤銷成本值計量，因為有關金融資產以收取合約現金流為目的業務模式而持有，且合約現金流僅為所支付的本金及利息。金融資產的虧損準備根據附註2(c)(iv)所述的預期信用虧損模型計量。

(c) Financial assets and financial liabilities

(i) Initial recognition and measurement

The Fund's financial assets comprise deposits and other receivables, amounts due from related parties, bank deposits, and cash and bank balances.

The Fund's financial liabilities comprise customers' deposits, trade and other payables, amounts due to related parties and lease liabilities.

The Fund recognises financial assets and financial liabilities on the date it becomes a party to the contractual provisions of the instrument. At initial recognition, financial assets and financial liabilities are measured at fair value plus or minus transaction costs that are directly attributable to the acquisition of the financial assets or the issue of the financial liabilities.

(ii) Classification and subsequent measurement

The Fund classifies all financial assets as subsequently measured at amortised cost using the effective interest method, on the basis that they are held within a business model whose objective is to hold them for collection of contractual cash flows and the contractual cash flows represent solely payments of principal and interest. The measurement of loss allowances for financial assets is based on the expected credit loss model as described in note 2(c)(iv).

實際利率法是計算金融資產或金融負債的攤銷成本值，以及攤分及確認有關期間的利息收入或支出的方法。實際利率是指可將該金融資產或金融負債在有效期間內的預計現金收支，折現成該金融資產的帳面總值或該金融負債的攤銷成本值所適用的貼現率。基金在計算實際利率時，會考慮該金融工具的所有合約條款以估計現金流量，但不會計及預期信用虧損。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。

基金將其所有金融負債分類為其後以實際利率法按攤銷成本值計量，惟租賃負債按附註2(e)所述計量。

基金僅在管理某金融資產的業務模式出現變動時，才將有關資產重新分類。金融負債不作重新分類。

(iii) 註銷確認

當從金融資產收取現金流量的合約權利屆滿時，或該金融資產連同擁有權的絕大部分風險及回報已轉讓時，該金融資產會被註銷確認。

當合約指明的債務被解除或取消，或到期時，該金融負債會被註銷確認。

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

The Fund classifies all financial liabilities as subsequently measured at amortised cost using the effective interest method, except for lease liabilities as stated in note 2(e).

The Fund reclassifies a financial asset when and only when it changes its business model for managing the asset. A financial liability is not reclassified.

(iii) Derecognition

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.

(iv) 金融資產減值

基金就按攤銷成本值計量的金融資產採用由3個階段組成的方法計量預期信用虧損及確認相應的虧損準備及減值虧損或回撥，預期信用虧損的計量基礎取決於自初始確認以來的信用風險變化：

第1階段：12個月預期信用虧損

若自初始確認以來，金融工具的信用風險並無大幅增加，全期預期信用虧損中反映在報告日後12個月內可能發生的違約事件引致的預期信用虧損的部分予以確認。

第2階段：全期預期信用虧損 – 非信用減值

若自初始確認以來，金融工具的信用風險大幅增加，但並非信用減值，全期預期信用虧損(反映在金融工具的預期有效期內所有可能出現的違約事件引致的預期信用虧損)予以確認。

第3階段：全期預期信用虧損 – 信用減值

若金融工具已視作信用減值，會確認全期預期信用虧損，利息收入則應用實際利率計入攤銷成本值而非帳面值總額計算。

(iv) Impairment of financial assets

The Fund applies a three-stage approach to measure expected credit losses on financial assets measured at amortised cost and to recognise the corresponding loss allowances and impairment losses or reversals, with the change in credit risk since initial recognition determining the measurement bases for expected credit losses:

Stage 1: 12-month expected credit losses

For financial instruments for which there has not been a significant increase in credit risk since initial recognition, the portion of the lifetime expected credit losses that represent the expected credit losses that result from default events that are possible within the 12 months after the reporting date are recognised.

Stage 2: Lifetime expected credit losses – not credit impaired

For financial instruments for which there has been a significant increase in credit risk since initial recognition but that are not credit impaired, lifetime expected credit losses representing the expected credit losses that result from all possible default events over the expected life of the financial instruments are recognised.

Stage 3: Lifetime expected credit losses – credit impaired

For financial instruments that have become credit impaired, lifetime expected credit losses are recognised and interest income is calculated by applying the effective interest rate to the amortised cost rather than the gross carrying amount.

如何釐定信用風險大幅增加

在每個報告日，基金藉比較金融工具於報告日及於初始確認日期在餘下的預期有效期內出現違約的風險，以評估金融工具的信用風險有否大幅增加。有關評估會考慮數量及質量歷史資料，以及具前瞻性的資料。若發生一項或多於一項對某金融資產的估計未來現金流量有不利影響的事件，該金融資產會被評定為信用減值。

基金在個別或綜合基準上評估自初始確認以來信用風險有否大幅增加。就綜合評估而言，金融工具按共同信用風險特質的基準歸類，並考慮投資類別、信用風險評級及其他相關因素。

外部信用評級為投資級別的銀行存款被視為屬低信用風險。其他金融工具若其違約風險低，且交易對手或借款人具備雄厚實力在短期內履行其合約現金流量責任，會被視為屬低信用風險。此等金融工具的信用風險會被評定為自初始確認以來並無大幅增加。

若金融資產無法收回，該金融資產會與相關虧損準備撇銷。該等資產在完成所有必要程序及釐定虧損金額後撇銷。其後收回先前被撇銷的金額會在全面收益表內確認。

Determining significant increases in credit risk

At each reporting date, the Fund assesses whether there has been a significant increase in credit risk for financial instruments since initial recognition by comparing the risk of default occurring over the remaining expected life as at the reporting date with that as at the date of initial recognition. The assessment considers quantitative and qualitative historical information as well as forward-looking information. A financial asset is assessed to be credit impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred.

The Fund assesses whether there has been a significant increase in credit risk since initial recognition on an individual or collective basis. For collective assessment, financial instruments are grouped on the basis of shared credit risk characteristics, taking into account investment type, credit risk ratings and other relevant factors.

Placements with banks with an external credit rating of investment grade are considered to have a low credit risk. Other financial instruments are considered to have a low credit risk if they have a low risk of default and the counterparty or borrower has a strong capacity to meet its contractual cash flow obligations in the near term. The credit risk on these financial instruments is assessed as not having increased significantly since initial recognition.

When a financial asset is uncollectible, it is written off against the related loss allowance. Such assets are written off after all the necessary procedures have been completed and the amount of the loss has been determined. Subsequent recoveries of amounts previously written off are recognised in the statement of comprehensive income.

計量預期信用虧損

金融工具的預期信用虧損是對該金融工具在預期有效期內的公平及經概率加權估計的信用虧損(即所有短缺現金的現值)。短缺現金為按照合約應付予基金的現金流量與基金預期會收到的現金流量兩者間的差距。若金融資產在報告日視作信用減值，基金根據該資產的帳面值總額與以折現方式按該資產的原訂實際利率計算的估計未來現金流量的現值兩者間的差距計量預期信用虧損。

(d) 物業、設備及器材

於1993年8月1日撥歸基金的物業、設備及器材，最初的成本值是按前立法局所通過設立基金的決議中所列的估值入帳。自1993年8月1日起購置的物業、設備及器材均按實際成本入帳。

以下物業、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(g))：

- 於1993年8月1日撥歸基金自用的建築物；以及
- 設備及器材，包括電腦器材、傢具及裝置、汽車，以及其他器材。

Measurement of expected credit losses

Expected credit losses of a financial instrument are an unbiased and probability-weighted estimate of credit losses (i.e. the present value of all cash shortfalls) over the expected life of the financial instrument. A cash shortfall is the difference between the cash flows due to the Fund in accordance with the contract and the cash flows that the Fund expects to receive. For a financial asset that is credit impaired at the reporting date, the Fund measures the expected credit losses as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate.

(d) Property, plant and equipment

Property, plant and equipment appropriated to the Fund 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 Fund. Property, plant and equipment acquired since 1 August 1993 are capitalised at the actual costs incurred.

The following items of property, plant and equipment are stated at cost less accumulated depreciation and any impairment losses (note 2(g)):

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

折舊是按照物業、設備及器材的估計可使用年期，以直線法攤銷扣除估計剩餘值後的成本值。有關的估計可使用年期如下：

| | |
|------------|-------|
| - 建築物 | 30年 |
| - 電腦器材 | 5-10年 |
| - 傢具、裝置及器材 | 5年 |
| - 汽車 | 5年 |

於1993年8月1日撥歸基金的建築物所在的土地視為非折舊資產。

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，並在出售日於全面收益表內確認。

(e) 租賃

租賃會於其生效日在財務狀況表內確認為使用權資產及相應的租賃負債，惟涉及租賃期為12個月或以下的短期租賃及低價值資產租賃的相關款項會在租賃期內以直線法計入全面收益表。

使用權資產會按成本值扣除累計折舊及減值虧損計量(附註2(g))。該使用權資產按租賃期及資產的估計可使用年期兩者中的較短者以直線法折舊。

Depreciation is calculated to write off the cost of items 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 | 5-10 years |
| - Furniture, fittings and equipment | 5 years |
| - Motor vehicles | 5 years |

The land on which the Fund's buildings are situated as appropriated to the Fund 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 on the date of disposal.

(e) Leases

A lease is recognised in the statement of financial position as a right-of-use asset with a corresponding lease liability at the lease commencement date, except that payments associated with short-term leases having a lease term of 12 months or less and leases of low-value assets are charged to the statement of comprehensive income on a straight-line basis over the lease term.

A right-of-use asset is measured at cost less accumulated depreciation and impairment losses (note 2(g)). The right-of-use asset is depreciated on a straight-line basis over the shorter of the lease term and the asset's estimated useful life.

租賃負債按在租賃期應支付的租賃款項的現值計量，並以租賃隱含利率折現，或如該利率未能確定，則以基金的遞增借款利率折現。租賃負債其後按租賃負債計提的利息與所支付的租賃款項，及任何源於租賃負債重估或租賃修改的重新計量作調整。

(f) 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(g))。

無形資產的攤銷按估計可使用年期(5 – 10年)以直線法列入全面收益表。

The lease liability is measured at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Fund's incremental borrowing rate. The lease liability is subsequently adjusted by the effect of the interest on and the settlement of the lease liability, and the remeasurement arising from any reassessment of the lease liability or lease modification.

(f) 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 Fund 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(g)).

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 to 10 years.

(g) 非金融資產的減值

非金融資產(包括物業、設備及器材、使用權資產和無形資產)的帳面值在每個報告日評估，以確定有否出現減值跡象。若有減值跡象而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。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。

(h) 等同現金

等同現金指短期及流通性高的投資，該等項目在購入時距期滿日不超過3個月，並隨時可轉換為已知數額的現金，而其價值變動的風險不大。

(i) 遞延收入

在基金移轉服務予客戶前，若客戶支付代價，或基金具有無條件限制的代價收款權，基金會將其合約負債確認為遞延收入。基金在移轉服務以履行其履約責任時，會註銷確認遞延收入，並就收入加以確認。

(j) 僱員福利

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香港特別行政區政府(「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。

(g) Impairment of non-financial assets

The carrying amounts of non-financial assets, including property, plant and equipment, right-of-use assets and intangible assets, are reviewed at each reporting date 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 higher of its fair value less costs of disposal and value in use.

(h) Cash equivalents

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

(i) Deferred revenue

If a customer pays consideration, or the Fund has an unconditional right to consideration, before the Fund transfers a service to the customer, the Fund recognises its contract liability as deferred revenue. The Fund derecognises the deferred revenue and recognises revenue when the Fund transfers the service and, therefore, satisfies its performance obligation.

(j) Employee benefits

The employees of the Fund 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 of the Hong Kong Special Administrative Region ("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公積金計劃的供款於全面收益表內支銷。

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

(k) 收入的確認

(k) Revenue recognition

基金會在向客戶移轉所承諾的服務以履行其履約責任時，按基金預期就交換該項服務所應得代價的金額，確認客戶合約的收入。

The Fund recognises revenue from contracts with customers when it satisfies a performance obligation by transferring a promised service to a customer, at the amount of consideration to which the Fund expects to be entitled in exchange for the service.

利息收入按實際利率法以應計方式確認。

Interest income is recognised as it accrues using the effective interest method.

(l) 外幣換算

(l) Foreign currency translation

本年度的外幣交易按交易日的現貨匯率換算為港元。以非港元為單位的貨幣資產及負債按報告日的收市匯率換算為港元。外幣換算產生的匯兌收益及虧損會在全面收益表中確認。

Foreign currency transactions during the year are translated into Hong Kong dollars using the spot exchange rates at the transaction dates. Monetary assets and liabilities denominated in currencies other than Hong Kong dollars are translated into Hong Kong dollars using the closing exchange rate at the reporting date. Exchange gains and losses are recognised in the statement of comprehensive income.

(m) 關連人士

(m) Related parties

基金是根據《營運基金條例》設立，並屬政府轄下的一個獨立會計單位。年內，基金在日常業務中曾與各關連人士進行交易。這些關連人士包括政府各決策局及部門、其他營運基金，以及受政府所管制或政府對其有重大影響力的財政自主機構。

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

3. 會計政策改變

香港會計師公會頒布了若干新增或經修訂的香港財務報告準則並於基金的本會計期首次生效。適用於本財務報表所呈報年度的會計政策，並未因這些發展而有任何改變。

基金並沒有採納在本會計期尚未生效的任何新準則或詮釋(附註21)。

3. Changes in accounting policies

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

The Fund has not applied any new standard or interpretation that is not yet effective for the current accounting period (note 21).

4. 來自客戶合約之收入

4. Revenue from contracts with customers

| | | 2023 | 2022 |
|----------------------|---|----------------|---------|
| 公司成立註冊費 | Incorporation fees | 201,910 | 170,053 |
| 周年申報表登記費 | Annual registration fees | 145,461 | 93,848 |
| 押記文件登記費 | Charges registration fees | 10,485 | 9,636 |
| 查冊及影印收費 | Search and copying fees | 103,902 | 101,099 |
| 管理及代收服務費用 | Fees for administration and collection services | 33,942 | 30,971 |
| 信託或公司服務提供者 發牌制度費用 | Fees under trust or company service providers licensing regime | 11,669 | 11,697 |
| 其他費用 | Other fees | 44,641 | 43,471 |
| 總額 | Total | 552,010 | 460,775 |

基金在客戶合約方面的履約責任，主要涉及向客戶提供辦理有限公司註冊及登記和查閱公司文件的服務。客戶須就每項服務預繳固定金額的服務費。就有限公司註冊而言，服務會於簽發公司註冊證明書時完成，而基金會於該時點履行其履約責任和確認收費；如註冊不果，客戶可申請退還大部分預繳費用。在註冊和查閱公司文件方面，基金是在提供服務的同時履行履約責任，並隨時間移轉按成本比例法確認收費。

在向關連人士提供管理及代收服務方面，基金是在提供服務的同時履行履約責任，並隨時間移轉按收回全部成本方式確認服務費。

基金亦負責執行信託或公司服務提供者發牌制度。基金的服務主要包括批給或續批牌照，以及監察和確保持牌人遵從法定的客戶盡職審查和備存紀錄的規定。牌照有效期通常為3年，持牌人須預繳固定金額的服務費用。基金是在提供服務的同時履行履約責任，並隨時間移轉按直線法確認收費。

The Fund's performance obligations in contracts with customers mainly involve providing services to incorporate companies and to register and examine company documents to the customers. A customer is required to pay a fixed amount of service fee for each service in advance. For incorporation of a company, the Fund satisfies its performance obligation and recognises the fee at a point in time on completion of the service by issuing a certificate of incorporation, and a customer may apply for refund of a major part of the advance payment in case of unsuccessful incorporation. For registration and examination of company documents, the Fund satisfies its performance obligation as the service is rendered and recognises the fee over time based on a cost-to-cost method.

For administration and collection services provided to related parties, the Fund satisfies its performance obligation as the service is rendered and recognises a service fee over time on a full cost recovery basis.

The Fund also administers the licensing regime for trust or company service providers. The Fund's services mainly include granting or renewing a licence, and monitoring and ensuring the licensee's compliance with the statutory customer due diligence and record-keeping requirements. A licence is usually valid for three years and a licensee is required to pay a fixed amount of service fee in advance. The Fund satisfies its performance obligation as the service is rendered and recognises the fee over time on a straight-line basis.

5. 運作成本

5. Operating costs

| | | 2023 | 2022 |
|--------|----------------------------------|----------------|---------|
| 員工費用 | Staff costs | 308,778 | 301,122 |
| 一般運作開支 | General operating expenses | 114,202 | 97,024 |
| 折舊及攤銷 | Depreciation and amortisation | 39,617 | 31,690 |
| 中央行政費用 | Central administrative overheads | 6,236 | 2,611 |
| 審計費用 | Audit fees | 1,010 | 434 |
| 總額 | Total | 469,843 | 432,881 |

6. 其他收入

6. Other income

| | | 2023 | 2022 |
|--------|-----------------------------|---------------|-------|
| 銀行存款利息 | Interest from bank deposits | 30,703 | 7,012 |

7. 固定資產回報率

7. Rate of return on fixed assets

固定資產回報率是以總全面收益(不包括利息收入)除以固定資產平均淨值計算，並以百分比的方式表達。固定資產只包括物業、設備及器材和無形資產。預期基金可以達到由財政司司長根據《營運基金條例》釐定的每年固定資產目標回報率為5.8%(2022年：5.7%)。

The rate of return on fixed assets is calculated as total comprehensive income (excluding interest income) divided by average net fixed assets, and expressed as a percentage. Fixed assets include property, plant and equipment, and intangible assets only. The Fund is expected to meet a target rate of return on fixed assets of 5.8% (2022: 5.7%) per year as determined by the Financial Secretary under the Trading Funds Ordinance.

8. 物業、設備及器材

8. Property, plant and equipment

| | | 土地及 建築物 | 電腦器材 | 傢具、裝置 及器材 | 汽車 | 總額 |
|--------------------|---------------------------------|-----------------------|-----------------------|---|-------------------|----------------|
| | | Land and buildings | Computer equipment | Furniture, fittings and equipment | Motor vehicles | Total |
| 成本 | Cost | | | | | |
| 在2021年4月1日 | At 1 April 2021 | 398,511 | 58,682 | 41,759 | 244 | 499,196 |
| 添置 | Additions | – | 3,859 | 3,605 | 224 | 7,688 |
| 在2022年3月31日 | At 31 March 2022 | 398,511 | 62,541 | 45,364 | 468 | 506,884 |
| 添置 | Additions | – | 15,906 | 3,044 | – | 18,950 |
| 出售／註銷 | Disposals | – | (7,540) | (99) | (244) | (7,883) |
| 在2023年3月31日 | At 31 March 2023 | 398,511 | 70,907 | 48,309 | 224 | 517,951 |
| 累計折舊 | Accumulated depreciation | | | | | |
| 在2021年4月1日 | At 1 April 2021 | 121,477 | 45,217 | 30,611 | 244 | 197,549 |
| 年內費用 | Charge for the year | 4,444 | 3,506 | 3,762 | 4 | 11,716 |
| 在2022年3月31日 | At 31 March 2022 | 125,921 | 48,723 | 34,373 | 248 | 209,265 |
| 年內費用 | Charge for the year | 4,444 | 4,922 | 4,598 | 44 | 14,008 |
| 出售／註銷回撥 | Written back on disposals | – | (7,540) | (99) | (244) | (7,883) |
| 在2023年3月31日 | At 31 March 2023 | 130,365 | 46,105 | 38,872 | 48 | 215,390 |
| 帳面淨值 | Net book value | | | | | |
| 在2023年3月31日 | At 31 March 2023 | 268,146 | 24,802 | 9,437 | 176 | 302,561 |
| 在2022年3月31日 | At 31 March 2022 | 272,590 | 13,818 | 10,991 | 220 | 297,619 |

因應基金的核心資訊系統會作全面翻新，相關電腦器材、電腦軟件牌照及系統開發成本的估計可使用年期皆有修訂。該等修訂使本年度的折舊增加40萬港元和本年度的攤銷減少190萬港元。

In view of the revamp of the core information system of the Fund, the estimates of the useful lives of the related computer equipment, computer software licences and system development costs have been revised. The revisions have increased the depreciation for year by HK\$0.4 million and decreased amortisation for the year by HK\$1.9 million.

9. 租賃

(a) 使用權資產

9. Leases

(a) Right-of-use assets

| | | 建築物 Buildings | |
|------|--------------------------|------------------|--------|
| | | 2023 | 2022 |
| 成本 | Cost | | |
| 在年初 | At beginning of year | 31,381 | 20,661 |
| 添置 | Additions | – | 10,720 |
| 在年終 | At end of year | 31,381 | 31,381 |
| 累計折舊 | Accumulated depreciation | | |
| 在年初 | At beginning of year | 9,543 | 5,667 |
| 年內費用 | Charge for the year | 4,620 | 3,876 |
| 在年終 | At end of year | 14,163 | 9,543 |
| 帳面淨值 | Net book value | | |
| 在年終 | At end of year | 17,218 | 21,838 |

(b) 租賃負債

(b) Lease liabilities

| | | 2023 | 2022 |
|-----|-------------|--------|--------|
| 流動 | Current | 4,219 | 4,563 |
| 非流動 | Non-current | 12,868 | 17,486 |
| 總額 | Total | 17,087 | 22,049 |

下表顯示租賃負債的變動，包括現金和非現金變動。

The table below shows changes in lease liabilities, including both cash and non-cash changes.

| | | 2023 | 2022 |
|---------------|--|---------|---------|
| 在年初 | At beginning of year | 22,049 | 14,699 |
| 來自融資現金流量的變動： | Changes from financing cash flows: | | |
| 支付租賃負債 | Payments of lease liabilities | (5,187) | (3,619) |
| 非現金變動： | Non-cash changes: | | |
| 租賃負債的利息支出 | Interest expense on lease liabilities | 225 | 249 |
| 與新租賃相關的租賃負債增加 | Increase in lease liabilities relating to new leases | — | 10,720 |
| 在年終 | At end of year | 17,087 | 22,049 |

租賃負債的剩餘合約期限列載如下，有關資料是根據合約未貼現的現金流量列出：

The remaining contractual maturities of lease liabilities, which are based on contractual undiscounted cash flows, are shown below:

| | | 2023 | 2022 |
|---------|---------------------------------------|--------|--------|
| 1年內 | Within one year | 4,389 | 4,788 |
| 1年後至2年內 | After one year but within two years | 4,788 | 4,788 |
| 2年後至5年內 | After two years but within five years | 8,264 | 12,282 |
| 5年後 | After five years | — | 770 |
| 總額 | Total | 17,441 | 22,628 |

(c) 於全面收益表內確認與租賃有關的支出項目

(c) Expense items in relation to leases recognised in the statement of comprehensive income

| | | 2023 | 2022 |
|-----------|---------------------------------------|------------|------|
| 租賃負債的利息支出 | Interest expense on lease liabilities | 225 | 249 |

(d) 租賃之現金流出總額

(d) Total cash outflow for leases

| | | 2023 | 2022 |
|------|-------------------|--------------|-------|
| 租賃負債 | Lease liabilities | 5,187 | 3,619 |

10. 無形資產

10. Intangible assets

| | | 電腦軟件牌照及系統開發成本 Computer software licences and system development costs | |
|-------------|----------------------------------|--|---------|
| | | 2023 | 2022 |
| 成本 | Cost | | |
| 在年初 | At beginning of year | 625,464 | 503,284 |
| 添置 | Additions | 219,726 | 122,180 |
| 出售／註銷 | Disposals | (8,536) | — |
| 在年終 | At end of year | 836,654 | 625,464 |
| 累計攤銷 | Accumulated amortisation | | |
| 在年初 | At beginning of year | 316,245 | 300,147 |
| 年內費用(見附註8) | Charge for the year (see note 8) | 20,989 | 16,098 |
| 出售／註銷回撥 | Written back on disposals | (8,074) | — |
| 在年終 | At end of year | 329,160 | 316,245 |
| 帳面淨值 | Net book value | | |
| 在年終 | At end of year | 507,494 | 309,219 |

11. 預付款項、按金及其他應收款項

11. Prepayments, deposits and other receivables

| | | 2023 | 2022 |
|-----------|-------------------------------------|---------------|--------|
| 預付款項 | Prepayments | 6,607 | 7,128 |
| 按金 | Deposits | 4 | 4 |
| 應計銀行存款利息 | Accrued interest from bank deposits | 18,767 | 1,933 |
| 其他應收款項 | Other receivables | 11 | 1,379 |
| 總額 | Total | 25,389 | 10,444 |

12. 與客戶的合約結餘

(a) 應收款項和合約資產

就提供予關連人士的服務而言，於2023年3月31日的應收款項結餘為96萬港元(2022年：87萬港元)，該結餘已包括於財務狀況表中的應收關連人士帳款，而基金並沒有任何合約資產。至於提供予公眾的服務，由於客戶會預繳服務費用，因此基金並沒有任何應收款項或合約資產。

12. Contract balances with customers

(a) Receivables and contract assets

For services provided to related parties, the balance of receivables as at 31 March 2023 of HK\$0.96 million (2022: HK\$0.87 million) is included in the amounts due from related parties in the statement of financial position and the Fund does not have any contract assets. For services provided to the general public, since customers pay the service fees in advance, the Fund does not have any receivables or contract assets.

(b) 合約負債

基金在收取客戶預繳的費用後向客戶提供服務的責任，會於財務狀況表中以遞延收入的形式列出，分析如下：

| | | 2023 | 2022 |
|------------------|--|---------------|--------|
| 遞延收入 | Deferred revenue | | |
| 信託或公司服務提供者發牌制度費用 | Fees under trust or company service providers licensing regime | 14,731 | 21,806 |
| 其他服務費用 | Other service fees | 10,182 | 4,728 |
| 總額 | Total | 24,913 | 26,534 |

| | | 2023 | 2022 |
|------------|-------------------------|---------------|--------|
| 代表: | Representing: | | |
| 流動負債 | Current liabilities | 19,785 | 14,258 |
| 非流動負債 | Non-current liabilities | 5,128 | 12,276 |
| 總額 | Total | 24,913 | 26,534 |

上述遞延收入的結餘乃在報告日分攤至未有履行(或部分未有履行)的履約責任的交易價格總額。基金預料，信託或公司服務提供者發牌制度的遞延收入會於約3年內獲確認為收入，而其他遞延收入則會於1年內獲確認為收入。沒有任何客戶合約的代價未納入交易價格。

The Fund's obligations to provide services to customers for which the Fund has received advance payments from the customers are presented as deferred revenue in the statement of financial position, as analysed below:

The balances of deferred revenue above represent the aggregate amount of the transaction price allocated to the performance obligations that are unsatisfied (or partially unsatisfied) at the reporting date. For the deferred revenue under the licensing regime for trust or company service providers, the Fund expects to recognise as revenue within about three years. For other deferred revenue, the Fund expects to recognise as revenue within one year. No consideration from contracts with customers is not included in the transaction price.

年內遞延收入結餘的重大變動開列如下：

Significant changes in the balances of deferred revenue during the year are shown below:

| | | 2023 | 2022 |
|---------------------------|---|-----------------|----------|
| 因年初遞延收入結餘中的款項於年內獲確認為收入而減少 | Decrease due to recognition as revenue during the year that was included in the balances of deferred revenue at beginning of year | (14,899) | (11,376) |
| 因年內收取預繳費用而增加 | Increase due to advance payments received during the year | 13,278 | 21,577 |

13. 僱員福利撥備

13. Provision for employee benefits

此為在計至報告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(j))。

This represents the estimated liability for employees' annual leave and obligations on contract-end gratuities payable to contract staff for services rendered up to the reporting date (see note 2(j)).

14. 營運基金資本

14. Trading fund capital

此為政府對基金的投資。

This represents the Government's investment in the Fund.

15. 發展基金

15. Development fund

| | | 2023 | 2022 |
|---------------|---|----------------|---------|
| 在年初的結餘 | Balance at beginning of year | 810,000 | 750,000 |
| 轉入自保留盈利(附註16) | Transfer from retained earnings (note 16) | — | 60,000 |
| 在年終的結餘 | Balance at end of year | 810,000 | 810,000 |

基金獲財政司司長批准設立發展基金，為推行「部門資訊科技計劃」內的項目提供資金。

With the approval of the Financial Secretary, a development fund has been established for financing the implementation of the Departmental Information Technology Planning projects.

16. 保留盈利

16. Retained earnings

| | | 2023 | 2022 |
|---------------|---|-----------|-----------|
| 在年初的結餘 | Balance at beginning of year | 967,384 | 1,018,857 |
| 年度總全面收益 | Total comprehensive income for the year | 112,870 | 34,906 |
| 轉撥至發展基金(附註15) | Transfer to development fund (note 15) | — | (60,000) |
| 政府法定回報 | Statutory return to the Government | (31,681) | (26,379) |
| 在年終的結餘 | Balance at end of year | 1,048,573 | 967,384 |

年內，政府根據《營運基金條例》指示將截至2022年3月31日止年度的目標回報(見附註7)轉撥至政府一般收入，而該轉撥於2023年3月完成(2022年：截至2021年3月31日止年度的目標回報的轉撥於2022年3月完成)。

During the year, the Government directed the transfer of the target return (see note 7) for the year ended 31 March 2022 into general revenue pursuant to the Trading Funds Ordinance, and the transfer was completed in March 2023 (2022: the transfer of the target return for the year ended 31 March 2021 was completed in March 2022).

17. 現金及等同現金

17. Cash and cash equivalents

| | | 2023 | 2022 |
|-----------------------|---|-------------|-------------|
| 現金及銀行結餘 | Cash and bank balances | 30,195 | 76,877 |
| 銀行存款 | Bank deposits | 1,505,700 | 1,539,800 |
| 小計 | Subtotal | 1,535,895 | 1,616,677 |
| 減：原有期限為3個月以上的 銀行存款 | Less: Bank deposits with original maturities over three months | (1,430,000) | (1,539,800) |
| 現金及等同現金 | Cash and cash equivalents | 105,895 | 76,877 |

18. 關連人士的交易

除已在本財務報表內另作披露的交易外，年內與關連人士進行的其他重大交易摘述如下：

- (a) 基金提供予關連人士的服務包括查冊及影印服務，代收部分含有徵稅成分的收費及無主財物，以及代表政府管理放債人註冊處。來自這些服務的收入總額為4,290萬港元(2022年：4,060萬港元)；
- (b) 關連人士提供予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、中央行政，以及審計。這些服務的支出總額為3,050萬港元(2022年：3,070萬港元)；以及
- (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的金額為570萬港元(2022年：630萬港元)。

由關連人士提供或向關連人士提供的服務，如同時亦向公眾提供，則按公眾應支付的金額收費；如該服務只向關連人士提供，則按收回全部成本方式收費。

18. 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\$42.9 million (2022: HK\$40.6 million);
- (b) services received from related parties included services on acquisition of stores, mail, printing, training, information technology, building management, accommodation, central administration and auditing. The total cost incurred on these services amounted to HK\$30.5 million (2022: HK\$30.7 million); and
- (c) capital expenditure in relation to information technology and renovation services provided by related parties amounted to HK\$5.7 million (2022: HK\$6.3 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.

19. 資本承擔

於2023年3月31日，基金尚未在財務報表內撥備的資本承擔如下：

| | | 2023 | 2022 |
|----------|---------------------------------------|---------|---------|
| 已核准及簽約 | Authorised and contracted for | 272,248 | 436,113 |
| 已核准但尚未簽約 | Authorised but not yet contracted for | 105,097 | 185,749 |
| 總額 | Total | 377,345 | 621,862 |

19. Capital commitments

As at 31 March 2023, the Fund had capital commitments, so far as not provided for in the financial statements, as follows:

20. 金融風險管理

(a) 投資政策

為提供額外的收入來源，將現金盈餘投放於銀行的定期存款。

(b) 信用風險

信用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。

基金的信用風險，主要取決於按金及其他應收款項、應收關連人士帳款、銀行存款及銀行結餘。基金訂有風險政策，並持續監察須承擔的信用風險。

為盡量減低信用風險，所有定期存款均存放於香港的持牌銀行。基金的信用風險被視為有限。虧損準備按相等於12個月預期信用虧損的數額計量，基金評定所涉及的虧損並不重大。

20. Financial risk management

(a) Investment policy

To provide an ancillary source of income, surplus cash is placed as fixed-term bank deposits.

(b) Credit risk

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

The Fund's credit risk is primarily attributable to deposits and other receivables, amounts due from related parties, bank deposits and bank balances. The Fund has a credit policy in place and the exposure to these credit risks is monitored on an ongoing basis.

To minimise credit risks, all fixed deposits are placed with licensed banks in Hong Kong. The Fund's exposure to credit risk is considered to be limited. The loss allowances are measured at amounts equal to 12-month expected credit losses, which are assessed to be immaterial by the Fund.

銀行存款及銀行結餘的信用質素，以穆迪或其等同指定的評級，分析如下：

The credit quality of bank deposits and bank balances, analysed by the ratings designated by Moody's or their equivalents, is shown below:

| | | 2023 | 2022 |
|---------|----------------|------------------|-----------|
| 信用評級： | Credit rating: | | |
| Aa1至Aa3 | Aa1 to Aa3 | 275,863 | 123,445 |
| A1至A3 | A1 to A3 | 1,260,000 | 1,493,200 |
| 總額 | Total | 1,535,863 | 1,616,645 |

雖然其他金融資產須符合減值規定，但基金估計其預期信用虧損輕微，因此無須作出虧損準備。

While other financial assets are subject to the impairment requirements, the Fund has estimated that their expected credit losses are minimal and considers that no loss allowance is required.

在報告日基金的金融資產所須承擔的最高信用風險數額相當於其帳面值。

The maximum exposure to credit risk of the financial assets of the Fund at the reporting date is equal to their carrying amounts.

(c) 流動資金風險

(c) Liquidity risk

流動資金風險指某一實體在履行與金融負債相關的責任時遇到困難的風險。

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

基金採用預期現金流量分析來管理流動資金風險，即透過預測所需的現金款額及監察基金的營運資金，確保可以償付所有到期負債及應付所有已知的資金需求。由於基金的流動資金狀況穩健，故其面對的流動資金風險甚低。

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

(d) 利率風險

利率風險指金融工具的公平值或未來現金流量會因市場利率變動而波動的風險。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。由於基金的銀行存款按固定利率計息，當市場利率上升，這些存款的公平值便會下跌。然而，由於這些銀行存款均按攤銷成本值列帳，市場利率的變動不會影響其帳面值及基金的年度盈利。

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。基金無須面對重大的現金流量利率風險，因為其持有的主要金融工具都不是浮息金融工具。

(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。

基金無須面對重大貨幣風險，因為其金融工具絕大部份均以港元為本位。

(f) 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在財務狀況表內列帳。

(d) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of 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 Fund's bank deposits bear interest at fixed rates, their fair values will fall when market interest rates increase. However, as the bank deposits are all stated at amortised cost, changes in market interest rates will not affect their carrying amounts and the Fund's profit for the year.

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 Fund 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 Fund does not have significant exposure to currency risk as substantially all of its financial instruments are denominated in Hong Kong dollars.

(f) Fair value

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

21.已頒布但於截至2023年3月31日止年度尚未生效的修訂、新準則及詮釋的可能影響

直至本財務報表發出之日，香港會計師公會已頒布多項修訂、新準則及詮釋。該等修訂、新準則及詮釋在截至2023年3月31日止年度尚未生效，亦沒有在本財務報表中提前採納。

基金正就該等修訂、新準則及詮釋在首次採納期間預計會產生的影響進行評估。迄今的結論是採納該等修訂、新準則及詮釋不大可能會對財務報表有重大影響。

21.Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2023

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 2023 and which have not been early adopted in these financial statements.

The Fund is in the process of making an assessment of the expected impact of these amendments, new standards and interpretations in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the financial statements.

| | | 截至3月31日止年度 Year to 31 March | | 增／(減) 百分比 % Increase/ (Decrease) |
|----------------------|--|--------------------------------|-----------|---|
| | | 2023 | 2022 | |
| 新公司註冊 | Registration of New Companies | | | |
| 本地公司 | Local companies | | | |
| －公眾公司 | － public companies | 38 | 49 | (22.4) |
| －私人公司 | － private companies | 124,097 | 104,593 | 18.6 |
| －擔保公司 | － guarantee companies | 991 | 934 | 6.1 |
| 註冊非香港公司 | Registered non-Hong Kong companies | 884 | 1,213 | (27.1) |
| 文件登記 | Registration of Documents | | | |
| 所收到的文件 | Documents received | 2,968,580 | 2,808,164 | 5.7 |
| 所收到的押記 | Charges received | 17,320 | 18,936 | (8.5) |
| 更改名稱通知書 | Change of name notifications | 13,008 | 12,700 | 2.4 |
| 自動清盤通知書 | Voluntary liquidation notices | 771 | 794 | (2.9) |
| 公司查冊 | Company Searches | | | |
| 查閱文件影像紀錄 | Document image records searches | 4,877,327 | 4,989,825 | (2.3) |
| 查閱公司資料 | Company particulars searches | 371,875 | 345,579 | 7.6 |
| 查閱董事索引 | Directors index searches | 401,145 | 435,882 | (8.0) |
| 檢控 | Prosecution | | | |
| 發出傳票 | Summonses issued | 3,127 | 2,821 | 10.8 |
| 剔除行動 | Striking Off Action | | | |
| 被剔除名稱的公司 | Companies struck off | 38,453 | 47,800 | (19.6) |
| 撤銷註冊 | Deregistration | | | |
| 撤銷註冊的公司 | Companies deregistered | 52,880 | 57,836 | (8.6) |
| 向信託或公司服務提供者發牌 | Licensing of Trust or Company Service Providers | | | |
| 所收到的新申請 | New applications received | 432 | 939 | (54.0) |
| 批出的牌照 | Licences granted | 446 | 804 | (44.5) |

服務指標及工作表現
PERFORMANCE TARGETS AND ACHIEVEMENTS

| 服務 Service | 2022-23 工作表現 Achievements | | | | 2023-24 目標 Targets | |
|---|---|---|---|---|--|---|
| | 2022-23 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／(低於) 目標的百分比 Over/(Under) Achieved (%) | 服務水平 ⁽¹⁾ Service Standard ⁽¹⁾ | 達到服務水平 的百分比 % Meeting Standard |
| 新公司註冊⁽²⁾ | | | | | | |
| Registration of new companies⁽²⁾ | | | | | | |
| • 本地公司 ⁽³⁾ local companies ⁽³⁾ | | | | | | |
| – 以印本形式交付的文件 delivery in hard copy form | 4日 days | 95 | 99 | 4 | 4日 days | 95 |
| – 以電子形式交付的文件 ⁽⁴⁾ delivery in electronic form ⁽⁴⁾ | 1小時 hr | 90 | 96 | 6 | 1小時 hr | 90 |
| • 非香港公司 non-Hong Kong companies | 10日 days | 90 | 100 | 10 | 9日 days | 90 |
| • 開放式基金型公司 ⁽⁵⁾ open-ended fund companies ⁽⁵⁾ | 3日 days | 90 | 99 | 9 | 3日 days | 90 |
| 公司更改名稱 | | | | | | |
| Change of names of companies | | | | | | |
| • 本地公司 local companies | | | | | | |
| – 以印本形式交付的文件 delivery in hard copy form | 4日 days | 95 | 99 | 4 | 4日 days | 95 |
| – 以電子形式交付的文件 ⁽⁴⁾ delivery in electronic form ⁽⁴⁾ | 1小時 hr | 90 | 98 | 8 | 1小時 hr | 90 |
| • 開放式基金型公司 ⁽⁵⁾ open-ended fund companies ⁽⁵⁾ | 3日 days | 90 | 不適用 N/A | 不適用 N/A | 3日 days | 90 |
| 公司文件登記 | | | | | | |
| Registration of general documents | | | | | | |
| – 以印本形式交付的文件 ⁽⁶⁾ delivery in hard copy form ⁽⁶⁾ | 5日 days | 90 | 81 | (9) | 5日 days | 90 |
| – 以電子形式交付的指明表格 ⁽⁴⁾ delivery of specified forms in electronic form ⁽⁴⁾ | 12小時 hrs | 95 | 100 | 5 | 12小時 hrs | 95 |
| 押記登記 Registration of charges | 7日 days | 90 | 84 | (6) | 7日 days | 90 |

| 服務 Service | 2022-23 服務水平 ⁽¹⁾ Service Standard ⁽¹⁾ | 2022-23 工作表現 Achievements | | | 2023-24 目標 Targets | |
|--|---|---|---|---|--|---|
| | | 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／(低於) 目標的百分比 Over/(Under) Achieved (%) | 服務水平 ⁽¹⁾ Service Standard ⁽¹⁾ | 達到服務水平 的百分比 % Meeting Standard |
| 公司撤銷註冊 Deregistration of companies | | | | | | |
| ● 確認收到申請 acknowledge receipt of application | 5日days | 95 | 88 | (7) | 4日days | 95 |
| 網上聯線查冊 Online search 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 | 96 | 1 | 5分鐘mins | 95 |
| ● 提供查冊結果的經核證副本 ^{(7)及(8)} supply of certified copies of search results ^{(7) & (8)} | 3小時hrs | 95 | 100 | 5 | 3小時hrs | 95 |
| ● 提供證書 ^{(7)及(8)} supply of certificates ^{(7) & (8)} | 6小時hrs | 95 | 100 | 5 | 6小時hrs | 95 |
| 在公眾查冊中心查冊 Onsite search 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 | 99 | 4 | 20分鐘mins | 95 |
| ● 提供查冊結果的經核證副本 ⁽⁸⁾ supply of certified copies of search results ⁽⁸⁾ | 3小時hrs | 95 | 100 | 5 | 3小時hrs | 95 |
| ● 提供證書 ⁽⁸⁾ supply of certificates ⁽⁸⁾ | 6小時hrs | 95 | 100 | 5 | 6小時hrs | 95 |
| 在本處以印本形式交付文件 (排隊輪候時間) ⁽⁹⁾ | 20分鐘mins | 95 | 98 | 3 | 20分鐘mins | 95 |
| Onsite delivery of documents in hard copy form (queuing time) ⁽⁹⁾ | | | | | | |
| 批出信託或公司服務提供者牌照 ⁽¹⁰⁾ Granting of trust or company service provider licences ⁽¹⁰⁾ | 2個半月 2.5 mths | 90 | 99 | 9 | 2個半月 2.5 mths | 90 |
| 註冊有限合夥基金 Registration of limited partnership funds | 4日days | 90 | 99 | 9 | 4日days | 90 |

- | | |
|--|---|
| <p>(1) 服務水平的日數代表工作日。以印本形式交付的文件的服務水平不包括交付文件當日。以電子形式交付的文件的服務水平則由交付文件的時間起計。</p> | <p>(1) Days in service standard represent working days. The service standard for delivery in hard copy form excludes the day of delivery. The service standard for delivery in electronic form is calculated from the time of e-submission.</p> |
| <p>(2) 商業登記證由本處代稅務局連同公司註冊證明書一併發出。</p> | <p>(2) Business Registration Certificates are issued by the Registry for the Inland Revenue Department together with Certificates of Incorporation.</p> |
| <p>(3) 服務水平適用於註冊本地股份有限公司。</p> | <p>(3) The service standard applies to registration of local company limited by shares.</p> |
| <p>(4) 服務水平適用於以電子形式交付的申請及指明表格。</p> | <p>(4) The service standard applies to applications or specified forms which are submitted electronically.</p> |
| <p>(5) 服務水平不包括證券及期貨事務監察委員會處理申請及將申請送達本處所需的時間。</p> | <p>(5) The time required by the Securities and Futures Commission ("SFC") in processing and delivering the applications to the Registry is excluded.</p> |
| <p>(6) 有關申報開放式基金型公司董事委任的文件，服務水平不包括證券及期貨事務監察委員會所需的處理時間。</p> | <p>(6) For documents reporting appointment of directors of OFCs, the processing time required by the SFC is excluded.</p> |
| <p>(7) 不包括以郵遞或速遞方式送達所需的時間。</p> | <p>(7) Time for delivery by post or by courier service is excluded.</p> |
| <p>(8) 客戶如不需以郵遞或速遞方式收取文件的經核證副本及證書，可於辦公時間內到香港金鐘道66號金鐘道政府合署13樓公眾查冊中心領件處領取。</p> | <p>(8) Customers who do not request for delivery of certified copies of documents and certificates by post or by courier service can collect them during service hours at the collection counters of the Public Search Centre at 13th floor, Queensway Government Offices, 66 Queensway, Hong Kong.</p> |
| <p>(9) 客戶可將不需繳費的文件交付到特設的服務櫃檯。</p> | <p>(9) Customers can deliver documents not requiring fees at designated Service Desk.</p> |
| <p>(10) 服務水平並不適用於須作出修改、提交補充資料或作進一步調查的信託或公司服務提供者牌照申請。</p> | <p>(10) The service standard does not apply to applications for TCSP licences which require amendment, additional information or further investigation.</p> |



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