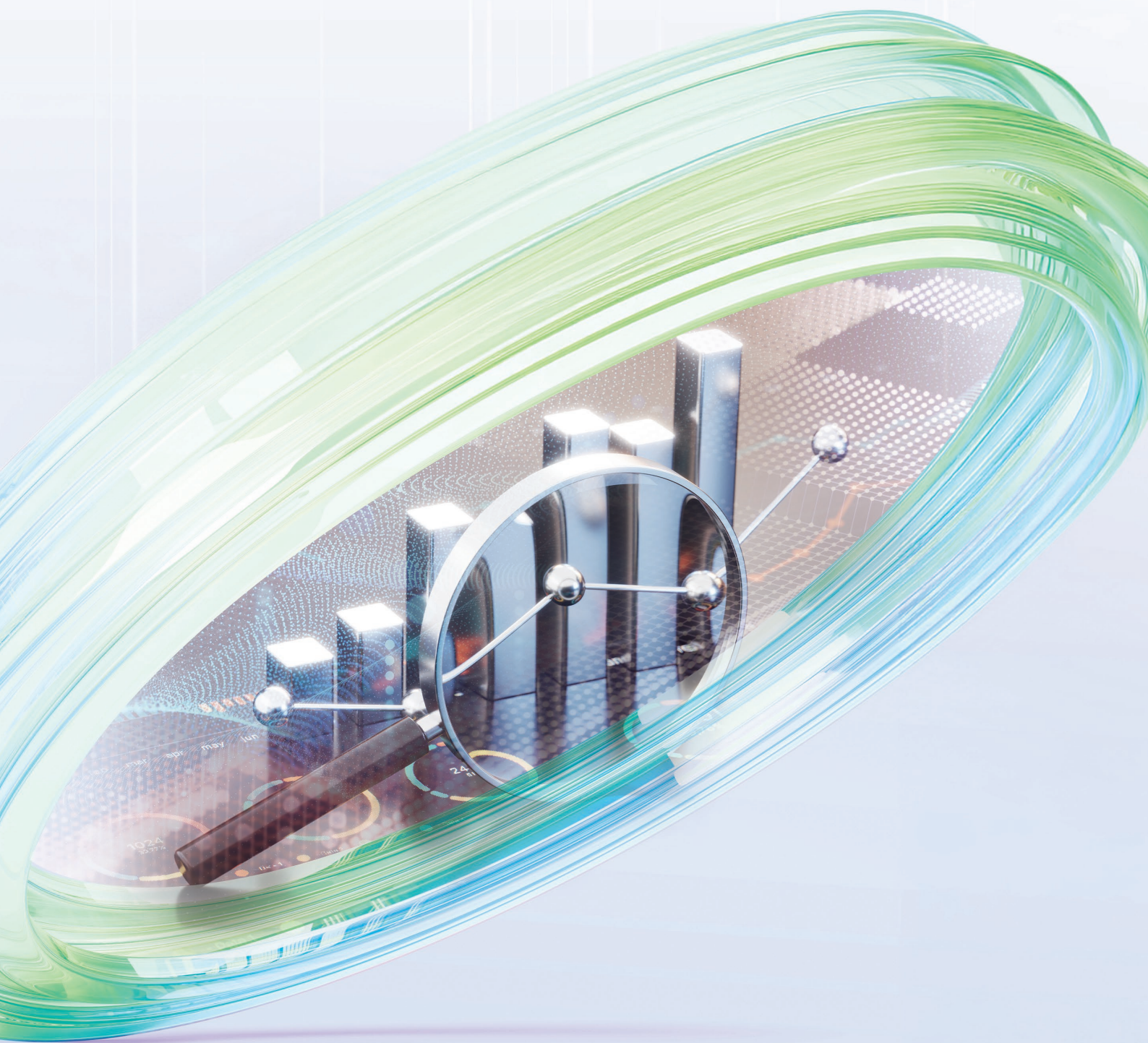


附錄

APPENDICES



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46至78頁公司註冊處營運基金的財務報表，該等財務報表包括於2026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，包括重大會計政策資料。

我認為，該等財務報表已按照香港會計師公會頒布的《香港財務報告會計準則》真實而中肯地反映公司註冊處營運基金於2026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 46 to 78, which comprise the statement of financial position as at 31 March 2026, 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 material accounting policy information.

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 2026, and of its results of operations and cash flows for the year then ended in accordance with HKFRS Accounting Standards as 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2025-26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《香港財務報告會計準則》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 2025-26 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 HKFRS Accounting Standards as 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
- 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。
- 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
- 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
(審計署助理署長莫澤文代行)

Terry Mok
Assistant Director of Audit
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
2026年9月7日

Audit Commission
6th Floor, High Block
Queensway Government Offices
66 Queensway, Hong Kong
7 September 2026

周年帳目表 ANNUAL ACCOUNTS

公司註冊處營運基金

截至2026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 2026

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2026年3月31日止年度
for the year ended 31 March 2026

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2026	2025
來自客戶合約之收入	Revenue from contracts with customers	(4)	825,078	701,297
運作成本	Operating costs	(5)	(574,182)	(563,871)
運作盈利	Profit from operations		250,896	137,426
其他收入	Other income	(6)	52,173	63,408
年度盈利	Profit for the year		303,069	200,834
其他全面收益	Other comprehensive income		—	—
年度總全面收益	Total comprehensive income for the year		303,069	200,834
固定資產回報率	Rate of return on fixed assets	(7)	26.8%	13.8%

第52頁至78頁的附註為本財務報表的一部分。
The notes on pages 52 to 78 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2026年3月31日
as at 31 March 2026

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2026	2025
非流動資產	Non-current assets			
物業、設備及器材	Property, plant and equipment	(8)	289,901	294,706
使用權資產	Right-of-use assets	(9(a))	15,129	19,194
無形資產	Intangible assets	(10)	612,955	692,411
外匯基金存款	Placement with the Exchange Fund	(11)	55,306	52,975
			973,291	1,059,286
流動資產	Current assets			
預付款項及其他應收款項	Prepayments and other receivables	(12)	22,077	14,369
應收關連人士帳款	Amounts due from related parties	(13(a))	2,019	7,040
銀行存款	Bank deposits		1,789,300	1,491,500
現金及銀行結餘	Cash and bank balances		56,384	26,898
			1,869,780	1,539,807
流動負債	Current liabilities			
遞延收入	Deferred revenue	(13(b))	(22,788)	(23,414)
客戶按金	Customers' deposits		(32,545)	(29,107)
應付帳款及其他應付款項	Trade and other payables		(139,224)	(100,847)
應付關連人士帳款	Amounts due to related parties		(72,062)	(95,852)
租賃負債	Lease liabilities	(9(b))	(3,686)	(3,549)
僱員福利撥備	Provision for employee benefits	(14)	(5,787)	(14,110)
			(276,092)	(266,879)
流動資產淨額	Net current assets		1,593,688	1,272,928
總資產減去流動負債	Total assets less current liabilities		2,566,979	2,332,214

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2026年3月31日
as at 31 March 2026

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2026	2025
非流動負債	Non-current liabilities			
遞延收入	Deferred revenue	(13(b))	(6,548)	(12,092)
租賃負債	Lease liabilities	(9(b))	(11,756)	(15,818)
僱員福利撥備	Provision for employee benefits	(14)	(45,089)	(46,024)
			(63,393)	(73,934)
資產淨額	NET ASSETS		2,503,586	2,258,280
資本及儲備	CAPITAL AND RESERVES			
營運基金資本	Trading fund capital	(15)	138,460	138,460
發展基金	Development fund	(16)	550,000	550,000
保留盈利	Retained earnings	(17)	1,815,126	1,569,820
			2,503,586	2,258,280

第52頁至78頁的附註為本財務報表的一部分。
The notes on pages 52 to 78 form part of these financial statements.



黃潔怡太平紳士
公司註冊處營運基金總經理
2026年9月7日

Kinnie Wong, JP
General Manager, Companies Registry Trading Fund
7 September 2026

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2026年3月31日止年度
for the year ended 31 March 2026

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2026	2025
在年初的結餘	Balance at beginning of year		2,258,280	2,110,074
年度總全面收益	Total comprehensive income for the year		303,069	200,834
政府法定回報	Statutory return to the Government	(17)	(57,763)	(52,628)
在年終的結餘	Balance at end of year		2,503,586	2,258,280

第52頁至78頁的附註為本財務報表的一部分。
The notes on pages 52 to 78 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2026年3月31日止年度
for the year ended 31 March 2026

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		2026	2025
營運活動的現金流量	Cash flows from operating activities		
運作盈利	Profit from operations	250,896	137,426
調整：	Adjustments for:		
折舊及攤銷	Depreciation and amortisation	100,342	94,435
租賃負債的利息支出	Interest expense on lease liabilities	601	659
預付款項及其他應收款項的增加	Increase in prepayments and other receivables	(4,602)	(4,802)
應收關連人士帳款的減少／(增加)	Decrease/(Increase) in amounts due from related parties	5,021	(4,602)
遞延收入的(減少)／增加	(Decrease)/Increase in deferred revenue	(6,170)	9,799
客戶按金的增加	Increase in customers' deposits	3,438	6,933
應付帳款及其他應付款項的增加	Increase in trade and other payables	36,659	44,691
應付關連人士帳款的(減少)／增加	(Decrease)/Increase in amounts due to related parties	(23,800)	16,877
僱員福利撥備的減少	Decrease in provision for employee benefits	(9,258)	(3,942)
來自營運活動的現金淨額	Net cash from operating activities	353,127	297,474
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增加	Increase in bank deposits with original maturities over three months	(478,900)	(415,700)
購買物業、設備及器材和無形資產	Purchase of property, plant and equipment, and intangible assets	(10,288)	(78,303)
外匯基金存款的增加	Increase in placement with the Exchange Fund	(2,331)	(1,890)
已收利息	Interest received	49,067	66,582
用於投資活動的現金淨額	Net cash used in investing activities	(442,452)	(429,311)

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2026年3月31日止年度
for the year ended 31 March 2026

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2026	2025
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		(57,763)	(52,628)
支付租賃負債	Payments of lease liabilities	(9(b))	(4,526)	(4,562)
用於融資活動的現金淨額	Net cash used in financing activities		(62,289)	(57,190)
現金及等同現金的減少淨額	Net decrease in cash and cash equivalents		(151,614)	(189,027)
在年初的現金及等同現金	Cash and cash equivalents at beginning of year		758,198	947,225
在年終的現金及等同現金	Cash and cash equivalents at end of year	(18)	606,584	758,198

第52頁至78頁的附註為本財務報表的一部分。
The notes on pages 52 to 78 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，以辦理公司註冊及登記和查閱公司文件。

2. 重大會計政策

(a) 符合準則聲明

本財務報表是按照《香港財務報告會計準則》(此乃綜合詞彙，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)及香港公認會計原則而編製。基金採納的重大會計政策列載如下。

香港會計師公會頒布了若干新增或經修訂的《香港財務報告會計準則》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. Material accounting policies

(a) Statement of compliance

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

The HKICPA has issued certain new or amended HKFRS Accounting Standards 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《香港財務報告會計準則》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 HKFRS Accounting Standards 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外匯基金存款、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 placement with the Exchange Fund, 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 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 expires.

(iv) 金融工具減值

基金就按攤銷成本值計量的金融工具採用由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 instruments

The Fund applies a three-stage approach to measure expected credit losses on financial instruments 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。

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

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.

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

折舊方法、可使用年期及剩餘值在每個財政年度結算日評估，並在適當時作出調整。

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任何減值虧損計量（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。

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。

Depreciation methods, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

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 any 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.

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) 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。電腦軟件程式的開發費用須能可靠地計量，程式須在技術上可行且很可能產生未來經濟利益，而基金須有意及有足夠資源完成開發工作並使用所產生的資產，有關的開發費用才會被資本化。否則，該費用會於全面收益表內支銷。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。

攤銷方法、可使用年期及剩餘值在每個財務年度結算日評估，並在適當時作出調整。

(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) 現金及等同現金

現金及等同現金包括現金及銀行結餘，以及屬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。

(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 only if the expenditure can be measured reliably, the programmes are technically feasible, future economic benefits are probable and the Fund intends to and has sufficient resources to complete development and to use the resulting asset. Otherwise, it is recognised in the statement of comprehensive income as incurred. 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.

Amortisation methods, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

(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 any such indication exists, 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 and cash equivalents

Cash and cash equivalents include cash and bank balances, and other 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) 合約資產及遞延收入

合約資產在基金根據合約條款於無條件獲得代價前確認收入時予以確認。合約資產需評估預期信用虧損，並在代價收款權成為無條件時重新分類為應收款項。

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。

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。就其他員工而言，基金向《強制性公積金計劃條例》（第485章）下的計劃供款於全面收益表內支銷。

(i) Contract assets and deferred revenue

A contract asset is recognised when the Fund recognises revenue before being unconditionally entitled to the consideration under the terms in the contract. Contract assets are assessed for expected credit losses and are reclassified to receivables when the right to the consideration becomes unconditional.

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.

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 schemes under the Mandatory Provident Fund Schemes Ordinance (“MPFSO”) (Cap. 485) are charged to the statement of comprehensive income as incurred.

(k) 收入的確認

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。

利息收入採用實際利率法以應計基礎確認。

其他收入按應計基礎確認。

(l) 外幣換算

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。

(m) 關連人士

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。

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《香港財務報告會計準則》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22）。

(k) Revenue recognition

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.

Interest income is recognised on an accrual basis using the effective interest method.

Other income is recognised on an accrual basis.

(l) Foreign currency translation

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) Related parties

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. Changes in accounting policies

The HKICPA has issued certain new or amended HKFRS Accounting Standards 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 22).

4. 來自客戶合約之收入

4. Revenue from contracts with customers

		2026	2025
公司成立註冊費	Incorporation fees	341,747	245,566
周年申報表登記費	Annual registration fees	222,993	220,363
押記文件登記費	Charges registration fees	9,011	7,118
查冊及影印收費	Search and copying fees	135,917	122,384
管理及代收服務費用	Fees for administration and collection services	46,142	38,650
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	11,562	11,268
其他費用	Other fees	57,706	55,948
總額	Total	825,078	701,297

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

		2026	2025
員工費用	Staff costs		
– 薪酬及其他員工費用	– Salaries and other staff costs	309,609	317,826
– 《強制性公積金計劃條例》 下的計劃供款	– Contributions to the schemes under MPFSO	22,309	20,580
一般運作開支	General operating expenses	138,469	127,159
折舊及攤銷	Depreciation and amortisation	100,342	94,435
中央行政費用	Central administrative overheads	2,862	3,158
審計費用	Audit fees	591	713
總額	Total	574,182	563,871

6. 其他收入

6. Other income

		2026	2025
利息：	Interest from:		
– 銀行存款	– bank deposits	47,130	61,413
– 外匯基金存款	– placement with the Exchange Fund	2,411	1,995
		49,541	63,408
雜項收入	Sundry income	2,632	–
總額	Total	52,173	63,408

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%(2025年：5.8%)。

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% (2025: 5.8%) 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2024年4月1日	At 1 April 2024	398,511	43,354	48,189	224	490,278
添置	Additions	–	4,449	1,505	–	5,954
出售／註銷	Disposals	–	(731)	–	–	(731)
在2025年3月31日	At 31 March 2025	398,511	47,072	49,694	224	495,501
添置	Additions	–	2,353	1,521	–	3,874
在2026年3月31日	At 31 March 2026	398,511	49,425	51,215	224	499,375
累計折舊	Accumulated depreciation					
在2024年4月1日	At 1 April 2024	131,846	19,174	42,021	93	193,134
年內費用	Charge for the year	–	5,476	2,871	45	8,392
出售／註銷回撥	Written back on disposals	–	(731)	–	–	(731)
在2025年3月31日	At 31 March 2025	131,846	23,919	44,892	138	200,795
年內費用	Charge for the year	–	6,552	2,082	45	8,679
在2026年3月31日	At 31 March 2026	131,846	30,471	46,974	183	209,474
帳面淨值	Net book value					
在2026年3月31日	At 31 March 2026	266,665	18,954	4,241	41	289,901
在2025年3月31日	At 31 March 2025	266,665	23,153	4,802	86	294,706

9. 租賃

(a) 使用權資產

		建築物 Buildings	
		2026	2025
成本	Cost		
在年初	At beginning of year	41,770	37,836
添置	Additions	–	3,934
在年終	At end of year	41,770	41,770
累計折舊	Accumulated depreciation		
在年初	At beginning of year	22,576	18,454
年內費用	Charge for the year	4,065	4,122
在年終	At end of year	26,641	22,576
帳面淨值	Net book value		
在年終	At end of year	15,129	19,194

(b) 租賃負債

(b) Lease liabilities

		2026	2025
流動	Current	3,686	3,549
非流動	Non-current	11,756	15,818
總額	Total	15,442	19,367

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.

		2026	2025
在年初	At beginning of year	19,367	19,336
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	(4,526)	(4,562)
非現金變動：	Non-cash changes:		
租賃負債的利息支出	Interest expense on lease liabilities	601	659
與新租賃相關的租賃負債增加	Increase in lease liabilities relating to new leases	–	3,934
在年終	At end of year	15,442	19,367

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:

		2026	2025
1 年內	Within one year	4,149	4,149
1 年後至 2 年內	After one year but within two years	4,526	4,526
2 年後至 5 年內	After two years but within five years	7,788	11,588
5 年後	After five years	–	726
總額	Total	16,463	20,989

(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

		2026	2025
租賃負債的利息支出	Interest expense on lease liabilities	601	659

(d) 租賃之現金流出總額

(d) Total cash outflow for leases

		2026	2025
租賃負債	Lease liabilities	4,526	4,562

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	
		2026	2025
成本	Cost		
在年初	At beginning of year	844,076	789,218
添置	Additions	8,142	66,759
出售／註銷	Disposals	–	(11,901)
在年終	At end of year	852,218	844,076
累計攤銷	Accumulated amortisation		
在年初	At beginning of year	151,665	81,645
年內費用	Charge for the year	87,598	81,921
出售／註銷回撥	Written back on disposals	–	(11,901)
在年終	At end of year	239,263	151,665
帳面淨值	Net book value		
在年終	At end of year	612,955	692,411

11. 外匯基金存款

外匯基金存款結餘為5,530.6萬港元(2025年：5,297.5萬港元)，其中5,000萬港元(2025年：5,000萬港元)為本金及530.6萬港元(2025年：297.5萬港元)為報告日已入帳但尚未提取的利息。該存款為期六年(由存款日起計)，期內不能提取本金。

外匯基金存款利息按每年1月釐定的固定息率計算。該息率是外匯基金投資組合過去6年的平均年度投資回報，或3年期政府債券在上一個年度的平均年度收益率，以0%為下限，兩者取其較高者。2026曆年固定息率為每年4.8%，2025曆年為每年4.4%。

11. Placement with the Exchange Fund

The balance of the placement with the Exchange Fund amounted to HK\$55.306 million (2025: HK\$52.975 million), being the principal sum of HK\$50 million (2025: HK\$50 million) plus interest paid but not yet withdrawn at the reporting date of HK\$5.306 million (2025: HK\$2.975 million). The term of the placement is six years from the date of placement, during which the amount of principal sum cannot be withdrawn.

Interest on the placement is payable at a fixed rate determined every January. The rate is the average annual investment return of the Exchange Fund's Investment Portfolio for the past six years or the average annual yield of three-year Government Bond for the previous year subject to a minimum of zero percent, whichever is the higher. The interest rate has been fixed at 4.8% per annum for the calendar year 2026 and at 4.4% per annum for the calendar year 2025.

12. 預付款項及其他應收款項 12. Prepayments and other receivables

		2026	2025
預付款項	Prepayments	1,768	730
應計利息：	Accrued interest from:		
– 銀行存款	– bank deposits	8,917	8,523
– 外匯基金存款	– placement with the Exchange Fund	655	575
其他應收款項	Other receivables	10,737	4,541
總額	Total	22,077	14,369

13. 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2026年3月31日的應收款項結餘為119萬港元（2025年：105萬港元）及合約資產結餘為83萬港元（2025年：無），該結餘已包括於財務狀況表中的應收關連人士帳款。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。

(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：

13. Contract balances with customers

(a) Receivables and contract assets

For services provided to related parties, the balance of receivables as at 31 March 2026 of HK\$1.19 million (2025: HK\$1.05 million) and contract assets of HK\$0.83 million (2025: Nil) are included in the amounts due from related parties in the statement of financial position. 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) Contract liabilities

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:

		2026	2025
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	16,979	21,829
其他服務費用	Other service fees	12,357	13,677
總額	Total	29,336	35,506

		2026	2025
代表：	Representing:		
流動負債	Current liabilities	22,788	23,414
非流動負債	Non-current liabilities	6,548	12,092
總額	Total	29,336	35,506

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 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:

		2026	2025
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	(23,614)	(20,414)
因年內收取預繳費用而增加	Increase due to advance payments received during the year	17,444	30,213

14. 僱員福利撥備

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))。

14. Provision for employee benefits

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

15. 營運基金資本

此為政府對基金的投資。

15. Trading fund capital

This represents the Government's investment in the Fund.

16. 發展基金

16. Development fund

		2026	2025
在年初及年終的結餘	Balance at beginning and end of year	550,000	550,000

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.

17. 保留盈利

17. Retained earnings

		2026	2025
在年初的結餘	Balance at beginning of year	1,569,820	1,421,614
年度總全面收益	Total comprehensive income for the year	303,069	200,834
政府法定回報	Statutory return to the Government	(57,763)	(52,628)
在年終的結餘	Balance at end of year	1,815,126	1,569,820

年內，政府根據《營運基金條例》指示將截至2025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2026年3月完成（2025年：截至2024年3月31日止年度的目標回報的轉撥於2025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 2025 into general revenue pursuant to the Trading Funds Ordinance, and the transfer was completed in March 2026 (2025: the transfer of the target return for the year ended 31 March 2024 was completed in March 2025).

18. 現金及等同現金

18. Cash and cash equivalents

		2026	2025
現金及銀行結餘	Cash and bank balances	56,384	26,898
銀行存款	Bank deposits	1,789,300	1,491,500
小計	Subtotal	1,845,684	1,518,398
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	(1,239,100)	(760,200)
現金及等同現金	Cash and cash equivalents	606,584	758,198

19. 關連人士的交易

19. Related party transactions

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：

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

- (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5,590萬港元（2025年：4,870萬港元）；
- (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3,700萬港元（2025年：4,500萬港元）；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150萬港元（2025年：310萬港元）。

- (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\$55.9 million (2025: HK\$48.7 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\$37.0 million (2025: HK\$45.0 million); and
- (c) capital expenditure in relation to information technology and renovation services provided by related parties amounted to HK\$1.5 million (2025: HK\$3.1 million).

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。

Services provided by or to related parties were charged at the rates payable by the general public where such services were also available to members of the public, or on a full cost recovery basis where such services were only available to related parties.

20. 資本承擔

於2026年3月31日，基金尚未在財務報表內撥備的資本承擔如下：

20. Capital commitments

As at 31 March 2026, the Fund had capital commitments, so far as not provided for in the financial statements, as follows:

		2026	2025
已核准及簽約	Authorised and contracted for	4,602	1,561
已核准但尚未簽約	Authorised but not yet contracted for	99,895	36,148
總額	Total	104,497	37,709

21. 金融風險管理

(a) 投資政策

為提供額外的收入來源，將現金盈餘投放於銀行的定期存款及外匯基金存款。

21. Financial risk management

(a) Investment policy

To provide an ancillary source of income, surplus cash is placed as fixed-term bank deposits and as placement with the Exchange Fund.

(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。

(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.

基金的信用風險，主要取決於外匯基金存款、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。

The Fund's credit risk is primarily attributable to placement with the Exchange Fund, 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.

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。

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：

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.

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

		2026	2025
信用評級：	Credit rating:		
Aa1 至 Aa3	Aa1 to Aa3	753,549	632,763
A1 至 A3	A1 to A3	1,092,100	885,600
總額	Total	1,845,649	1,518,363

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。

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。

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.

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

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。

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。

(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。

(c) Liquidity risk

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

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) 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) 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) 其他金融風險

基金因於每年1月釐定的外匯基金存款息率(附註11)的變動而須面對金融風險。於2026年3月31日，假設息率增加／減少50個基點而其他因素不變，估計年度盈利將增加／減少30萬港元(2025年：30萬港元)。

(g) 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。

(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) Other financial risk

The Fund is exposed to financial risk arising from changes in the interest rate on the placement with the Exchange Fund which is determined every January (note 11). As at 31 March 2026, it is estimated that an increase/decrease of 50 basis points in the interest rate, with all other variables held constant, would have increased/decreased the profit for the year by HK\$0.3 million (2025: HK\$0.3 million).

(g) 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.

22. 已頒布但於截至2026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2026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，當中包括以下可能與基金相關的事項：

在以下日期或之後開始的會計期生效

香港財務報告準則 2027年1月1日
第18號「財務報表
列報和披露」

香港財務報告準則第18號「財務報表列報和披露」

香港財務報告準則第18號取代香港會計準則第1號「財務報表列報」，引入財務報表列報和披露的新規定，包括全面收益表的新類別及已定義的小計項目的列報、強化資訊匯總與分解，以及有關由管理層定義的業績指標的具體披露的規定。基金現正評估該準則對其財務報表產生的影響。該新準則將於2027年1月1日或之後開始的會計期生效，並會按追溯基礎應用，除非切實不可行，否則須重新列示比較數字。基金在現階段不擬在其生效日期前採納有關準則。

22. Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2026

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 2026 and which have not been early adopted in these financial statements. These include the following which may be relevant to the Fund.

Effective for accounting periods beginning on or after

HKFRS 18 "Presentation and Disclosure in Financial Statements" 1 January 2027

HKFRS 18 "Presentation and Disclosure in Financial Statements"

HKFRS 18, which replaces HKAS 1 "Presentation of Financial Statements", introduces new requirements for presentation and disclosure in financial statements, including new categories and defined subtotals in the statement of comprehensive income, enhanced requirements for aggregation and disaggregation of information, and specified disclosures about management-defined performance measures. The Fund is in the process of assessing the impact of the standard on its financial statements. The new standard is effective for accounting periods beginning on or after 1 January 2027 and will be applied retrospectively with restatement of comparatives unless impracticable. At this stage, the Fund does not intend to adopt the standard before its effective date.

二零二五至二六年度工作量主要統計數字
KEY WORKLOAD STATISTICS FOR 2025-26

		截至3月31日止年度 Year to 31 March		增／(減) 百分比 % Increase/ (Decrease)
		2026	2025	
新公司／經遷冊公司註冊	Registration of New Companies/ Re-domiciled Companies			
本地公司	Local companies			
– 公眾公司	– public companies	99	69	43.5
– 私人公司	– private companies	214,607	153,003	40.3
– 擔保公司	– guarantee companies	1,100	1,148	(4.2)
註冊非香港公司	Registered non-Hong Kong companies	1,604	1,187	35.1
經遷冊公司	Re-domiciled companies	30	不適用 * N/A*	不適用 * N/A*
文件登記	Registration of Documents			
所收到的文件	Documents received	3,379,049	3,250,478	4.0
所收到的押記	Charges received	13,700	12,083	13.4
更改名稱通知書	Change of name notifications	17,712	17,136	3.4
自動清盤通知書	Voluntary liquidation notices	815	803	1.5
公司查冊	Company Searches			
查閱文件影像紀錄	Document image records searches	5,200,947	5,250,549	(0.9)
查閱公司資料	Company particulars searches	1,141,294	731,561	56.0
查閱董事索引	Directors index searches	434,665	387,174	12.3
檢控	Prosecution			
發出傳票	Summonses issued	3,459	3,353	3.2
剔除行動	Striking Off Action			
被剔除名稱的公司	Companies struck off	35,489	37,103	(4.4)
撤銷註冊	Deregistration			
撤銷註冊的公司	Companies deregistered	66,950	77,128	(13.2)
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	741	919	(19.4)
批出的牌照	Licences granted	764	824	(7.3)

* 公司遷冊制度於二零二五年五月二十三日開始實施。

* The Company Re-domiciliation Regime came into operation on 23 May 2025.

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

服務 Service	2025-26 服務水平 ⁽¹⁾ Service Standard ⁽¹⁾	2025-26 工作表現 Achievements			2026-27 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)	高於目標 (百分點) Over Target (Percentage Point)	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) 及 (6)} Registration of new companies ^{(2) & (6)}						
• 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	98.46	3.46	4 日 days	95
— 以電子形式交付的文件 delivery in electronic form	1 小時 hr	90	99.42	9.42	1 小時 hr	90
• 非香港公司 non-Hong Kong companies	9 日 days	90	99.74	9.74	9 日 days	90
• 開放式基金型公司 ⁽⁵⁾ open-ended fund companies ⁽⁵⁾	3 日 days	90	100	10	3 日 days	95
公司更改名稱 ⁽⁶⁾ Change of names of companies ⁽⁶⁾						
• 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	99.80	4.80	4 日 days	95
— 以電子形式交付的文件 delivery in electronic form	1 小時 hr	90	99.53	9.53	1 小時 hr	95
• 開放式基金型公司 ⁽⁵⁾ open-ended fund companies ⁽⁵⁾	3 日 days	90	100	10	3 日 days	95

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

服務 Service	2025-26 服務水平 ⁽¹⁾ Service Standard ⁽¹⁾	目標 (達到服務 水平的 百分比) Target (% Meeting Standard)	2025-26 工作表現 Achievements		2026-27 目標 Targets	
			實際表現 (達到服務 水平的 百分比) Actual (% Meeting Standard)	高於目標 (百分點) Over Target (Percentage Point)	服務水平 ⁽¹⁾ Service Standard ⁽¹⁾	達到服務 水平的 百分比 % Meeting Standard
公司文件登記 ⁽⁶⁾ Registration of general documents ⁽⁶⁾						
— 以印本形式交付的文件 ⁽⁷⁾ delivery in hard copy form ⁽⁷⁾	5 日 days	90	96.07	6.07	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	98.36	3.36	6 小時 hrs	90
押記登記 ⁽⁶⁾ Registration of charges ⁽⁶⁾						
	7 日 days	95	99.41	4.41	6 日 days	95
公司撤銷註冊 Deregistration of companies						
• 確認收到申請 acknowledge receipt of application	4 日 days	95	97.34	2.34	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	99.96	4.96	5 分鐘 mins	95
• 提供「不提供的資料／受保護資料」報告 ⁽¹²⁾ supply of Withheld Information/Protected Information (“WI/PI”) Report ⁽¹²⁾	—	—	—	—	5 分鐘 mins	95
• 提供查冊結果的經核證副本 ^{(8) 及 (9)} supply of certified copies of search results ^{(8) & (9)}	3 小時 hrs	95	100	5	3 小時 hrs	95
• 提供證書 ^{(8) 及 (9)} supply of certificates ^{(8) & (9)}	6 小時 hrs	95	100	5	6 小時 hrs	95

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

服務 Service	2025-26 服務水平 ⁽¹⁾ Service Standard ⁽¹⁾	2025-26 工作表現 Achievements			2026-27 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)	高於目標 (百分點) Over Target (Percentage Point)	服務水平 ⁽¹⁾ Service Standard ⁽¹⁾	達到服務 水平的 百分比 % Meeting Standard
在電子服務中心查冊 Onsite search at the e-Services Centre						
• 提供查冊結果的印文本 supply of hard copies of search results	20分鐘 mins	95	100	5	20分鐘 mins	95
• 提供查冊結果的經核證副本 ⁽⁹⁾ supply of certified copies of search results ⁽⁹⁾	3小時 hrs	95	100	5	3小時 hrs	95
• 提供證書 ⁽⁹⁾ supply of certificates ⁽⁹⁾	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) ⁽¹⁰⁾ Onsite delivery of documents in hard copy form (queuing time) ⁽¹⁰⁾	20分鐘 mins	95	99.45	4.45	20分鐘 mins	95
批出信託或公司服務提供者牌照 ⁽¹¹⁾ Granting of trust or company service provider licences ⁽¹¹⁾	2.5月 mths	90	99.34	9.34	2.5月 mths	90
註冊有限合夥基金 ^{(2) 及 (6)} Registration of limited partnership funds ^{(2) & (6)}	4日 days	95	100	5	4日 days	95

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

- | | |
|---|--|
| <p>(1) 服務水平的日數代表工作日。以印本形式交付文件的服務水平不包括交付文件當日。以電子形式交付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或有限合夥基金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/Certificates of Registration for companies or Certificate of Registration for LPFs.</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，並經系統自動驗證後進行處理和登記的指明表格，包括私人公司和非上市的註冊非香港公司的周年申報表（表格NAR1和NN3），以及表格ND2A、ND2B、ND4、ND5、ND7、ND8、NR1、NSC1、NN6、NN7、NN8、NN8C及NN9。</p> | <p>(4) The service standard applies to specified forms submitted electronically which are processed and registered after automatic system validation and include annual returns of private companies and non-listed registered non-Hong Kong companies (Forms NAR1 and NN3), and Forms ND2A, ND2B, ND4, ND5, ND7, ND8, NR1, NSC1, NN6, NN7, NN8, NN8C and NN9.</p> |
| <p>(5) 服務水平不包括證券及期貨事務監察委員會（下稱「證監會」）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) 服務水平並不適用於須作出修改或提交補充資料的文件或表格。</p> | <p>(6) The service standard does not apply to the documents or forms which require amendment or additional information.</p> |
| <p>(7) 有關申報開放式基金型公司董事委任的文件，服務水平不包括證監會所需的處理時間。</p> | <p>(7) For documents reporting appointment of directors of OFCs, the processing time required by the SFC is excluded.</p> |
| <p>(8) 不包括以郵遞或速遞方式送達所需的時間。</p> | <p>(8) Time for delivery by post or by courier service is excluded.</p> |
| <p>(9) 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樓電子服務中心領件處領取。</p> | <p>(9) Customers who do not request 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 e-Services Centre at 13th floor, Queensway Government Offices, 66 Queensway, Hong Kong.</p> |
| <p>(10) 客戶可將不需繳費的文件交付到特設的服務櫃台。</p> | <p>(10) Customers can deliver documents not requiring fees at the designated Service Desk.</p> |
| <p>(11) 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>(11) The service standard does not apply to applications for TCSP licences which require amendment, additional information or further investigation.</p> |
| <p>(12) 服務水平適用於已在本處電子服務網站訂用「不提供的資料／受保護資料」查冊服務的登記用戶以電子形式交付的申請。</p> | <p>(12) The service standard applies to applications submitted electronically by registered users of the Registry's e-Services Portal who have subscribed to the W/PI Search Services.</p> |