卓越求變 邁向新天
Driving Change for a BRIGHTER FUTURE

公司註冊處
COMPANIES REGISTRY

2025-26年報 Annual Report

重要數字一覽

SUMMARY OF KEY FIGURES

215,806

215,806間新本地公司註冊成立
- 平均每日**890**間

215,806 new local companies incorporated
- a daily average of **890**

1,584,413

截至二零二六年三月三十一日，公司登記冊上共有1,584,413間本地公司及經遷冊公司，數字創歷史新高

Record high of 1,584,413 local companies and re-domiciled companies on the Companies Register as at 31 March 2026

3,379,049

交付本處登記的文件有3,379,049份
- 平均每日**13,934**份

3,379,049 documents received for registration
- a daily average of **13,934**

5,200,947

查閱文件影像紀錄有5,200,947宗
- 平均每日**14,249**宗

5,200,947 searches of document image records
- a daily average of **14,249**

434,665

查閱董事索引有434,665宗
- 平均每日**1,191**宗

434,665 searches of the Directors Index
- a daily average of **1,191**

1,141,294

查閱公司資料有1,141,294宗

1,141,294 searches of company particulars

13,700

交付本處登記的押記文件有13,700份

13,700 charges documents received for registration

30

30間公司註冊為經遷冊公司

30 re-domiciled companies registered

66,950

66,950間公司撤銷註冊

66,950 companies deregistered

16,755,931

共有16,755,931人次瀏覽公司註冊處網頁
- 平均每日**45,907**人次

16,755,931 visits to the Companies Registry's website
- a daily average of **45,907**

35,489

35,489間公司從公司登記冊剔除

35,489 companies struck off the Companies Register

582,418

共有582,418人次瀏覽信託及公司服務提供者註冊辦事處網頁
- 平均每日**1,596**人次

582,418 visits to the Registry for Trust and Company Service Providers' website
- a daily average of **1,596**

1,315

1,315間公司以清盤方式解散

1,315 companies dissolved by liquidation

Over 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

764

共批出764個信託或公司服務提供者牌照

764 trust or company service provider licences granted

13,255

截至二零二六年三月三十一日，訂閱電子資訊的客戶有13,255人

13,255 users subscribed to electronic news as at 31 March 2026

497

共註冊497個有限合夥基金

497 limited partnership funds registered

370,909

接獲的查詢數目有370,909宗
- 平均每日**1,016**宗

370,909 enquiries received
- a daily average of **1,016**

理想 VISION

受世界認同為卓越的公司註冊處，為社會提供優質服務。

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

使命 MISSION

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

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

採用適當的人力資源管理策略，激勵員工，達成本處的目標。

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

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

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

信念 VALUES

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

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

精益求精：採納嶄新的意念、科技和工作模式，不斷提升本處的服務質素和設施。

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

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

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

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

年報
ANNUAL REPORT

二零二五年四月一日至二零二六年三月三十一日
1 April 2025 to 31 March 2026

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)

總經理序言
GENERAL MANAGER'S MESSAGE

我很榮幸與各位分享二零二五至二六年度公司註冊處（下稱「本處」）年報。截至二零二六年三月三十一日，公司登記冊上本地公司及經遷冊公司的數目達1,584,413間的歷史新高，標誌着本處連續三年再創新紀錄。持續增長的數字彰顯香港在創業環境方面的競爭力與吸引力，並鞏固香港作為世界級營商城市的地位。展望未來，我們將繼續提升服務質素，以提供更流暢及更切合需要的用戶體驗，同時探索人工智能在業務運作中的實務應用。

It is my privilege to share the Annual Report of the Companies Registry ("the Registry") for the year 2025-26. As at 31 March 2026, the number of local companies and re-domiciled companies on the Companies Register ("the Register") reached an all-time peak of 1,584,413, marking the third consecutive year in which the Registry attained a new high. This sustained growth underscores Hong Kong's competitiveness and attractiveness in starting a business and reinforces Hong Kong's position as a world-class place to do business. Looking ahead, we will continue to enhance our services to provide a more seamless and responsive service experience, while exploring the practical application of artificial intelligence ("AI") in our business operations.

年度業績

本處在一九九三年五月成立後，於同年八月開始以營運基金方式運作。我們致力為公司、公司董事及股東提供優質服務，打造穩健的營商環境，並主要負責實施和執行《公司條例》(第622章)及相關法例的條文。在二零二五至二六年度，本處繼續在各個範疇提升服務表現：

- 截至二零二六年三月三十一日為止，在公司登記冊上本地公司及經遷冊公司的數目達1,584,413間，創歷史新高；
- 處理了215,806間新本地公司註冊成立的申請；
- 收到交付本處登記的文件有3,379,049份；
- 處理了5,200,947宗文件影像紀錄的查閱，而超過99.9%的公司查冊是在網上進行；及
- 有限合夥基金登記冊上的有限合夥基金數目按年增加43.8%。

Yearly Performance

The Registry commenced operations as a trading fund in August 1993, following its establishment in May 1993. We are committed to delivering quality services to companies, their directors and shareholders, thereby fostering a robust business environment. We are primarily responsible for administering and enforcing the provisions of the Companies Ordinance (Cap. 622) and related legislation. In 2025-26, the Registry continued to enhance service delivery on all fronts:

- reached a record high of 1,584,413 local companies and re-domiciled companies on the Register as at 31 March 2026;
- handled the incorporation of 215,806 new local companies;
- received 3,379,049 documents for registration;
- processed 5,200,947 searches of document image records, with over 99.9% of company searches conducted online; and
- recorded a year-on-year increase of 43.8% in the number of limited partnership funds ("LPFs") on the LPF Register.

卓越求變 邁向新天

多年來，本處竭誠為本地和國際企業打造卓越的營商平台，締建值得信賴的營商環境，並堅守合規監管的把關者角色。我們會繼續主動求變，善用新興科技並推出新措施，迎接更美好的新時代。

開通公司遷冊新跑道

面對不斷演變的環球規管環境，香港憑藉其開放的營商環境、穩健的法律體制及簡單的稅制展現其獨特優勢。為進一步回應於非香港地區成立但在香港有相當業務規模的公司的需求，本處推出了公司遷冊制度，旨在提供一項簡單、便捷並具成本效益的途徑，讓非香港法團遷冊來港，同時保留其在法律上的法人團體身分，並確保其業務運作得以延續。

善用人工智能科技加速提升服務

我們認同人工智能具備引領轉型的力量，並會在現有穩固的數碼基建上，繼續探索如何在日常營運中更廣泛地應用人工智能，例如將現有的聊天機械人「Clare」提升至生成式人工智能聊天機械人，並採用人工智能文件處理工具以提升工作效率。我們會繼續善用最新技術與創新科技來優化服務。

Driving Change for a Brighter Future

Over the years, the Registry has devoted significant efforts to building a premier platform for local and international enterprises, promoting a trusted business environment and acting as a gatekeeper for regulatory compliance. Through the adoption of emerging technologies and the introduction of new initiatives, we continue to drive change towards a brighter future.

Opening a New Pathway for Company Re-domiciliation

In an evolving global regulatory landscape, Hong Kong stands out for its open business environment, reliable legal framework and simple taxation system. To further address the demand from companies incorporated elsewhere with substantial business operations in Hong Kong, the Company Re-domiciliation Regime was introduced to provide a simple, accessible and cost-effective route for non-Hong Kong corporations to re-domicile to Hong Kong while preserving their legal identities as body corporates and ensuring business continuity.

Accelerating Service Delivery Improvements with AI-powered Technology

Recognising the transformative power of AI and building on our strong digital foundation, we are exploring wider application of AI in our daily operations, such as moving beyond the existing chatbot "Clare" to Generative AI chatbot and adopting AI document processing tools to improve efficiency. We continue to enhance our services by leveraging the latest technology and innovation.

抓緊大灣區帶來的機遇

作為粵港澳大灣區（下稱「大灣區」）內最開放和國際化的城市，香港擔當着「超級聯繫人」的關鍵角色，協助國外企業進軍大灣區的龐大市場。我們會繼續透過協助創辦企業、維護高水平的企業管治和加強執法，以促進商業發展。

Capitalising on Opportunities in the Greater Bay Area

Being the most open and international city in the Guangdong-Hong Kong-Macao Greater Bay Area ("the Greater Bay Area"), Hong Kong plays a crucial role as a "super connector", helping overseas enterprises to access the vast markets of the Greater Bay Area. We continue to foster business development by facilitating business start-ups, upholding high standards of corporate governance and strengthening enforcement.

就庫存股份設立規管及法律框架

香港建立了庫存股份的規管及法律框架，讓上市公司可因應特定目的持有、出售及轉讓回購股份，從而更靈活及更有效率地調整股本。此舉亦有助吸引優質企業在香港成立控股公司並申請在香港上市，進一步提升香港作為國際金融中心的競爭力。

Establishing a Regulatory and Legal Framework for Treasury Shares

Establishing a regulatory and legal framework for treasury shares in Hong Kong provides greater flexibility and efficiency for listed companies to adjust their share capital through holding, selling and transferring shares bought back for specific purposes. This also helps attract quality companies to incorporate their holding entities and seek listing in Hong Kong, thereby enhancing Hong Kong's competitiveness as an international financial centre.

推動本地公司以無紙化方式作出公司通訊

本處致力為公司締造便利營商的環境及提升香港作為國際商業及金融中心的地位。為提高公司營運效率和促進環保的營商環境，政府引入默示同意機制以簡化通知規定，並同時訂立適當的保障措施維護公司成員或債權證持有人的權益。倘公司擬透過網站提供的文件或資訊與其成員或債權證持有人通訊，可因應其實際需要及具體情況選擇最為合適的同意機制。

Promoting Paperless Corporate Communication for Hong Kong Companies

We are committed to providing a business-friendly environment for companies and enhancing Hong Kong's position as an international business and financial centre. To improve companies' operational efficiency and promote a green business environment, an implied consent mechanism was introduced to streamline notification requirements while putting in place appropriate safeguards to protect members' or debenture holders' interests. Companies may choose the consent mechanism that best suits their actual needs and circumstances where they wish to communicate with their members or debenture holders by making a document or information available on a website.

本處的成績

我們堅定不移地建立一個首屈一指的公司註冊處，在二零二五至二六年度的工作繼續廣受肯定。本處於年內榮獲以下多個獎項：

- 連續17年獲得「中小企業最佳拍檔獎」及連續八年獲頒金獎；
- 在僱員再培訓局推行的「ERB人才企業嘉許計劃」中，獲嘉許為「Super MD」；
- 獲頒2025年「友商有良」卓越企業嘉許狀和「友商有良5+」標誌；
- 獲中西、南及離島區推廣義工服務協調委員會頒發傑出義工團體獎狀；
- 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；及
- 本處年報贏得多個獎項，包括「2025年ASTRID國際年報大獎」、「2025年國際年報比賽」、「2024 Vision Awards年報比賽」及二零二五至二六年度「MERCURY國際年報大獎」中的獎項。

Our Achievements

Our steadfast commitment to establishing a first-class Registry continued to receive wide recognition in 2025-26. During the year, the Registry received:

- the "Best SME's Partner Award" for the 17th consecutive year and the Gold Award for the 8th consecutive year;
- the "Super Manpower Developer" as accredited under the "ERB Manpower Developer Award Scheme" launched by the Employees Retraining Board;
- the "2025 Partner Employer Award" and the "Partner Employer Award 5 years+" logo;
- the Certificate of Outstanding Volunteer Group under the Co-ordinating Committee on Promotion of Volunteer Service (Central Western, Southern and Islands);
- the "15 Years Plus Caring Organisation Logo" under the Caring Organisation/Company Scheme; and
- various awards for the Registry's Annual Report, including the ASTRID Awards 2025, the 2025 International Annual Report Competition Awards, the 2024 Vision Awards Annual Report Competition and the MERCURY Excellence Awards 2025-26.

衷心致謝

各位同事竭誠投入工作，貢獻良多，我謹此衷心致謝。過去一年，本處在業務發展上再下一城，攻堅克難，把握機遇，同事們的卓越貢獻實在功不可沒，而客戶與各持份者給予我們的信任及信心，亦是本處繼續取得佳績的關鍵。展望未來，我們將繼續凝聚這股力量邁步向前，推動本處的發展邁進另一新里程。

Heartfelt Appreciation

I extend my heartfelt appreciation to the colleagues of the Registry for their outstanding contributions. The milestones achieved, challenges met and opportunities seized during the year were made possible by the unwavering dedication of our colleagues, as well as the trust and confidence of our customers and stakeholders. Moving forward, we remain committed to drawing on this collective strength to drive meaningful progress for a brighter future.

黃潔怡太平紳士
公司註冊處處長暨
公司註冊處營運基金總經理

Kinnie Wong, JP
Registrar of Companies and
General Manager, Companies Registry Trading Fund

公司註冊處一覽
CR AT A GLANCE

管理委員會
MANAGEMENT BOARD

莫家倩
Angelina MOK

公司註冊處經理
Registry Manager

楊茜
Majestic YEUNG

公司註冊處律師
Registry Solicitor

黃潔怡
Kinnie WONG

公司註冊處處長
Registrar of Companies

余淑芳
Marianna YU

公司註冊處經理
Registry Manager

廖湘橋
Louisa LIU

副首席律師
Deputy Principal Solicitor

孔慶連
Henry HUNG

助理首席律師
Assistant Principal Solicitor

白於競
Eugene BARTHOLOMEUSZ

部門主任秘書
Departmental Secretary

張少萍
Emily CHEUNG

業務經理
Business Manager

公司註冊處營運基金簡介

本處於一九九三年五月一日成立。同年八月一日，本處根據前立法局通過的決議，開始以營運基金形式運作。本處根據《營運基金條例》(第430章)，按照商業原則，在財政自給的基礎上運作。因此，本處的收益須足以支付提供服務的相關開支，而所運用的固定資產平均淨值亦須取得合理回報。

A Brief Introduction to the Companies Registry Trading Fund

The Registry was established on 1 May 1993 and has been operating as a trading fund since 1 August 1993, following the passage of a resolution by the Legislative Council. In accordance with the Trading Funds Ordinance (Cap. 430), the Registry operates under commercial principles on a self-financing basis. Accordingly, the Registry is required to meet the expenses incurred in providing its services out of its revenue and to achieve a reasonable return on the average net fixed assets employed.

副公司註冊處經理
DEPUTY REGISTRY MANAGER

1
莫權聖
Terence MOK
公司文件註冊部
Registration Division

3
孫穎
Katrina SUEN
客戶服務及管理部
Customer Services and Management Division

4
周敏
Maggie CHOW
公眾查冊部
Public Search Division

6
胡偉達
Wren WU
拓展部(特別職務)
Development Division (Special Duties)

2
陳秀芳
Karen CHAN
公司成立及撤銷註冊部
Company Formation & Deregistration Division

5
夏錦嫦
Kamela HAMET
拓展部
Development Division

7
黎淑文
Maggie LAI
信託及公司服務提供者註冊辦事處
Registry for Trust and Company Service Providers

管理委員會

本處的管理委員會(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，是本處企業管治綱領的核心。委員會負責訂定策略方向、制訂政策和管理本處的業務，以實踐本處的理想和達成本處的使命。為確保管理妥善和遵從所有相關規例及既定程序，委員會每月及於有需要時召開會議，討論、檢討和監察本處的主要措施、業務運作及財務表現。

Management Board

The Management Board ("the Board") of the Registry, chaired by the Registrar of Companies ("the Registrar") and comprising all directorate officers of the Registry, is at the core of the Registry's corporate governance framework. The Board is responsible for setting strategic directions, formulating policies and managing the Registry's business affairs with a view to achieving its vision and mission. To ensure proper management and compliance with all relevant regulations and established procedures, the Board meets monthly and whenever necessary to discuss, review and monitor the Registry's major initiatives, business operations and financial performance.

組織架構

截至二零二六年三月三十一日，本處共有525名員工，包括370名公務員及155名合約員工。本處的組織架構如下：

Organisational Structure

As at 31 March 2026, the Registry had 525 employees, comprising 370 civil servants and 155 contract staff. The organisational structure is as follows:

企業管治綱領

有效的企業管治，對推動本處可持續營運和保障相關持份者的權益至關重要。為此，本處於二零一二年五月頒布公司註冊處企業管治政策聲明，載列本處應遵循的重要原則，以秉持最高水平的企業管治。

Corporate Governance Framework

Effective corporate governance is crucial to the Registry's operational sustainability and safeguarding of stakeholders' interests. In this regard, the Corporate Governance Policy Statement, promulgated in May 2012, sets out the essential principles that the Registry should follow in upholding the highest standards of corporate governance.

企業社會責任政策

本處致力於實踐企業社會責任，在所有業務運作中保持崇高的操守標準，關心社會、保護環境及關懷員工福祉。自二零一零年九月以來，本處一直採用企業社會責任政策聲明作為履行社會責任的指導綱領。本處支持慈善和志願活動，並制定一套環保內務管理措施，以履行相關責任。

本處連續17年獲香港社會服務聯會頒發「同心展關懷」標誌，以表揚本處在履行社會責任方面的承擔及貢獻。為貫徹本處的企業社會責任政策，公司註冊處義工隊參與了一系列由不同非政府機構舉辦的活動，包括探訪長者護理中心、製備和派發餐盒、賣旗，以及促進殘疾人士福祉的活動。

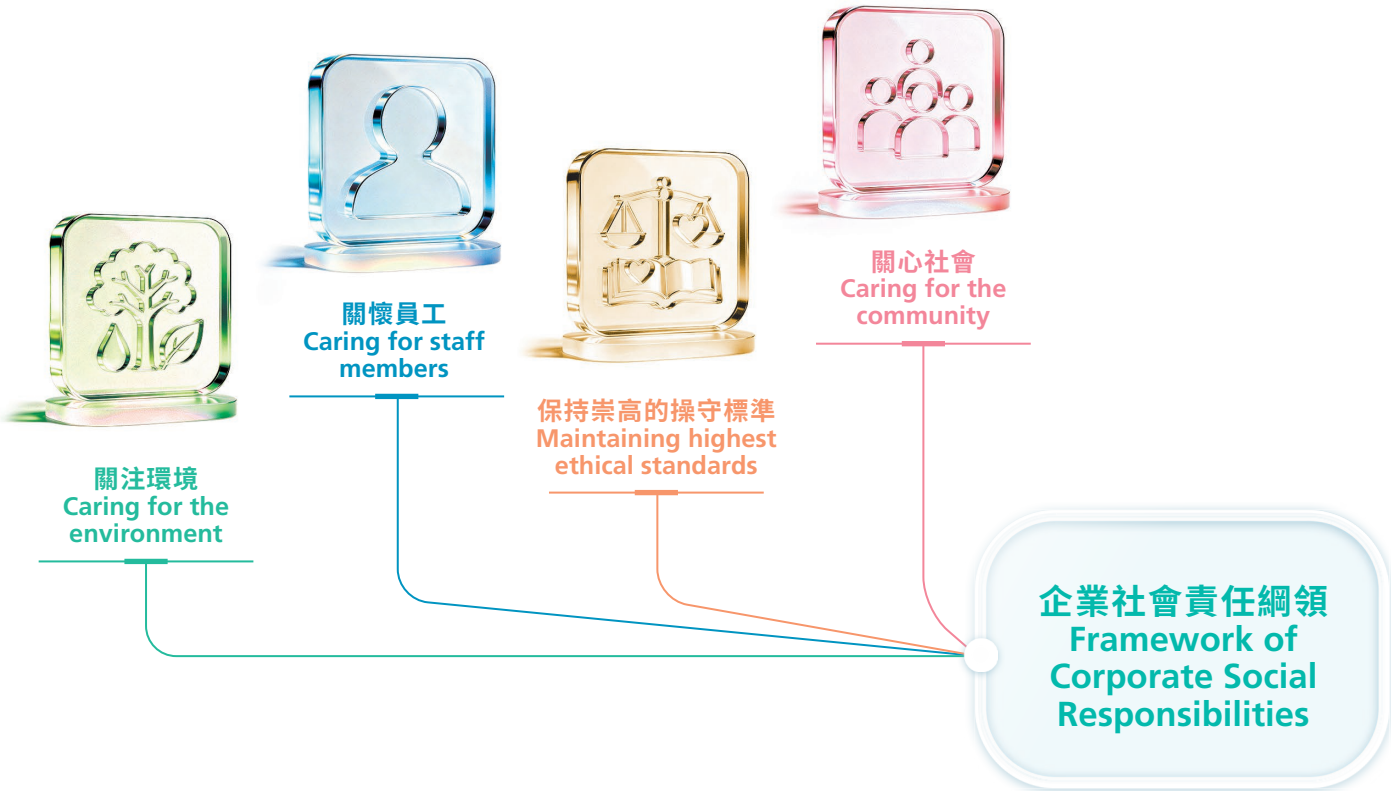
Corporate Social Responsibility Policy

The Registry is committed to corporate social responsibility by upholding the highest ethical standards in caring for the community, the environment and the well-being of its staff members across all its business operations. Since September 2010, the Registry's Corporate Social Responsibility Policy Statement has served as the guiding framework for the discharge of its social responsibilities. The Registry fulfils these responsibilities by supporting charity and voluntary activities, as well as formulating a set of Green Housekeeping Measures.

The Registry's commitment and contributions have been recognised by the Hong Kong Council of Social Service as a "Caring Organisation" for 17 consecutive years. In line with the Registry's corporate social responsibility policy, the Registry's volunteer team has participated in a wide range of activities organised by different non-governmental organisations, including visits to elderly care centres, meal box packing and distribution, flag-selling activities, and activities promoting the well-being of persons with disabilities.

本處全力支持政府的減碳策略，以達到碳中和，並在經濟發展與環境保護之間取得平衡。為了展現本處對環境的愛護，我們力求員工持續保持高度的環保意識，亦鼓勵員工在工作和日常生活中採取及實行環境友善措施。

The Registry fully supports the Government's decarbonisation strategies to achieve carbon neutrality and balance economic development with environmental protection. To demonstrate our care for the environment, we strive to maintain a high level of environmental awareness among our staff members and encourage them to adopt and practise environmentally friendly measures, both at work and in their daily lives.



卓越求變 邁向新天
DRIVING CHANGE FOR A BRIGHTER FUTURE

本處一直協助財經事務及庫務局（下稱「財庫局」）推展《公司條例》（第622章）的法例修訂工作，並一向高度重視加強《公司條例》（第622章），從而鞏固香港作為全球商業與金融中心的地位，並滿足公司和社會不斷轉變的需求，同時履行本處在打擊洗錢及恐怖分子資金籌集活動方面的國際責任。

我們深信，將尖端科技融入本處服務並推出新措施，對主動求變開創未來的工作，會發揮關鍵作用。

The Registry has assisted the Financial Services and the Treasury Bureau ("FSTB") in taking forward legislative amendments to the Companies Ordinance (Cap. 622). We have consistently attached great importance to enhancing the Companies Ordinance (Cap. 622) in an effort to strengthen Hong Kong's position as a global business and financial hub and meet the changing needs of companies and the community, while fulfilling our international responsibility in fighting against money laundering and terrorist financing.

We firmly believe that the integration of cutting-edge technology into our services, together with the introduction of new initiatives, will be instrumental in driving change for a brighter future.

公司遷冊制度

公司遷冊制度由《2025年公司(修訂)(第2號)條例》引入，並於二零二五年五月二十三日開始實施，旨在提供一項簡單、便捷及具成本效益的途徑，讓非香港法團得以遷冊來港而無須進行複雜及費用高昂的司法程序。

遷冊不會產生新的法律實體，公司得以保留在法律上的法人團體身分，確保業務可持續無間地運作；同時，其一切財產、權利、義務、法律責任，以及其現有合約和法律程序，均不受影響。

該制度自二零二五年五月實施以來，已廣受關注。截至二零二六年三月三十一日，本處共收到52份遷冊申請，其中已有30間公司成功遷冊來港。遷冊申請的公司來自多個司法管轄區，包括英屬維爾京群島、盧森堡、百慕達和開曼群島。

借鏡在該制度下處理申請所累積的經驗，本處將繼續致力有效實施相關安排，以支持香港進一步發展成為國際領先企業的首選註冊地。

Company Re-domiciliation Regime

Introduced under the Companies (Amendment) (No. 2) Ordinance 2025, the Company Re-domiciliation Regime came into operation on 23 May 2025. It provides a simple, accessible and cost-effective pathway for non-Hong Kong corporations to re-domicile to Hong Kong without having to undergo complex and costly judicial procedures.

Re-domiciliation will not create a new legal entity. The company's legal identity as a body corporate is preserved, ensuring seamless business continuity, while all its property, rights, obligations and liabilities, together with its existing contracts and legal proceedings, remain unaffected.

The regime has attracted considerable interest since its implementation in May 2025. As at 31 March 2026, the Registry had received a total of 52 applications for re-domiciliation, of which 30 companies had been successfully re-domiciled to Hong Kong. The applicants came from a range of jurisdictions, including the British Virgin Islands, Luxembourg, Bermuda and the Cayman Islands.

Drawing on the experience gained from processing applications under the regime, the Registry remains committed to administering it effectively and supporting Hong Kong's further development as a premier domicile for leading international corporations.

人工智能技術的應用

人工智能於各行各業的應用日益廣泛，以提升業務效率。為了在瞬息萬變的科技發展與商業環境中與時並進，本處除了已在網站推出人工智能聊天機械人「Clare」之外，還正在探索如何於業務流程中應用人工智能，提升整體業務表現與效率。本處已採用生成式人工智能文件處理工具「港文通」，協助擬備一般文件，並於二零二五年運用人工智能技術製作宣傳品。本處會持續致力於運用人工智能推動服務創新，滿足客戶不斷轉變的需求，並支援政府推行數碼措施。

Application of AI Technology

AI is increasingly being adopted across different sectors to enhance efficiency. To keep pace with rapid technological advancement and changes in business dynamics, apart from the AI chatbot "Clare" already implemented on the Registry's website, we are also exploring the application of AI in our business processes to enhance overall performance and efficiency. The Registry has adopted "HKPilot", a generative AI document processing tool, to assist in preparing general documents, and leveraged AI technology in preparing publicity materials in 2025. The Registry remains committed to driving innovation in service delivery through the use of AI to meet evolving customer needs and support digital government initiatives.

全面翻新的公司註冊處綜合資訊系統（「綜合資訊系統」）

本處竭誠為市民提供優質服務，並積極尋求機會提升營運效率，為客戶提供更便捷的服務。

為支援公司遷冊制度，本處已於二零二五年五月完成全面翻新的綜合資訊系統的提升工作。該制度為非香港法團提供簡單、便捷且具成本效益的途徑遷冊來港，同時保留公司在法律上的法人團體身分，並確保業務運作得以延續。

為進一步支援獲授權機構運用「應用程式介面」進入與本處系統連接的香港金融管理局的「商業數據通」數據基建，以查閱公司登記冊的資料，本處於二零二六年三月推出「應用程式介面」的批量檢索功能，向獲授權機構提供高效的大批量查冊方案。

Revamped Integrated Companies Registry Information System ("ICRIS")

The Registry remains committed to delivering high-quality services and identifying opportunities to enhance efficiency and provide greater convenience to customers.

The revamped ICRIS was enhanced in May 2025 to support implementation of the Company Re-domiciliation Regime, which provides a simple, accessible and cost-effective route for non-Hong Kong corporations to re-domicile to Hong Kong while preserving their legal identities as body corporates and ensuring business continuity.

To further support searches of the Register's information by authorized institutions through the Commercial Data Interchange ("CDI") data infrastructure of the Hong Kong Monetary Authority by Application Programming Interface ("API"), a batch mode API search function was introduced in March 2026 to provide authorized institutions with an efficient solution for conducting bulk searches.

為在大灣區營商提供便利

建設大灣區在中國內地發展藍圖中具有重大發展策略意義。香港憑藉背靠祖國的強大後盾和聯通世界的獨特優勢，具備良好條件，有利於抓緊建設大灣區所產生的發展動力與機遇。為了增加香港作為理想營商城市的吸引力，本處會繼續致力促進高水平的企業管治標準、維持高效的公司登記系統和便利在香港開辦企業。我們藉此建立開放、值得信賴且具競爭力的營商環境，從而鞏固香港作為國際金融中心的地位，並進一步加強香港「超級聯繫人」和「超級增值人」的角色。

Facilitating Businesses in the Greater Bay Area

The development of the Greater Bay Area is accorded strategic importance in the development blueprint of the Chinese Mainland. Leveraging its unique advantages of having strong support from the motherland and close connectivity with the world, Hong Kong is well positioned to capitalise on the vitality and opportunities germinated from the development of the Greater Bay Area. To increase Hong Kong's attractiveness as a place to do business, the Registry remains committed to promoting high standards of corporate governance, maintaining an efficient company registration system and facilitating business start-ups in Hong Kong. In this way, we seek to reinforce Hong Kong's standing as an international financial centre through an open, trusted and competitive business environment and further strengthen Hong Kong's role as a "super connector" and "super value-adder".

庫存股份制度

二零二五年四月，政府引入庫存股份制度，旨在令上市公司可因應特定目的持有、出售和轉讓回購股份，從而更靈活及更有效地調整股本。此舉亦可幫助吸引優質企業於香港成立控股公司並申請在香港上市，從而提升香港作為國際金融中心的競爭力。在該制度下，上市公司可以本身名義或透過代名人持有回購的股份作為庫存股份，並可於其後註銷、轉讓或出售該等股份，惟須符合適用於配發新股的批准要求。

Treasury Share Regime

In April 2025, the treasury share regime was introduced to provide greater flexibility and efficiency for listed companies to adjust their share capital through holding, selling and transferring of shares bought back for specific purposes. This also helps attract quality companies to incorporate their holding entities and seek listing in Hong Kong, thereby enhancing Hong Kong's competitiveness as an international financial centre. Under the regime, listed companies may hold repurchased shares in their own name or through a nominee as treasury shares, and subsequently cancel, transfer or sell them subject to the same approval requirements that apply to the allotment of new shares.

便利本地公司以無紙化方式作出公司通訊

於二零二五年四月十七日生效的《2025年公司(修訂)條例》為公司透過網站發布公司通訊引入了一項新的默示同意機制，從而提升營運效率，降低成本，並進一步推廣環保營商模式。該機制補充現行透過網站作出通訊的明確同意及視作同意機制，讓公司可因應其股東結構及營運需要，更靈活地採用最合適的通訊方式。在默示同意的機制下，通知規定得以簡化，並同時設有適當的保障措施，以保障公司成員及債權證持有人的權益。

自新安排實施以來，本處一直積極促進相關的落實工作，包括發出專題指引(即《公司在默示同意機制下通過網站作出通訊的良好作業模式指引》)，以及更新相關參考資料(例如《公司與外間的通訊指引》)。本處亦已發布常見問題及章程細則範本，以協助公司採用新的默示同意機制，並順利過渡至以無紙化方式進行公司通訊。

Facilitating Paperless Corporate Communication for Hong Kong Companies

Came into operation on 17 April 2025, the Companies (Amendment) Ordinance 2025 introduced a new implied consent mechanism for the dissemination of corporate communications by means of website that would enhance operational efficiency, reduce costs and further promote eco-friendly business practices. This mechanism supplements the existing express consent and deemed consent mechanisms for website communications, giving companies greater flexibility to adopt the approach that best suits their shareholders' profiles and operational needs. Under the implied consent mechanism, notification requirements are streamlined while appropriate safeguards are put in place to protect the interests of members and debenture holders.

Since the commencement of the new arrangements, the Registry has actively facilitated their implementation by issuing a dedicated guidance note (i.e. the "Guidance Note — Good Practice on Communication by Company by Means of Website Under Implied Consent Mechanism") and by updating relevant reference materials such as the "Guide on Communications to and by Companies". The Registry has also published frequently asked questions and sample articles to assist companies in adopting the new implied consent mechanism and transitioning smoothly to paperless corporate communication.

信託及公司服務提供者註冊辦事處

為符合打擊洗錢及恐怖分子資金籌集活動的國際標準，並締造廉潔且值得信賴的營商環境，香港已實施多項措施加強其規管制度，包括於二零一八年引入信託及公司服務提供者發牌制度。在此發牌制度下，任何人擬在香港經營信託或公司服務業務，必須向信託及公司服務提供者註冊辦事處申請牌照，並通過「適當人選」評定，方可在香港經營信託或公司服務業務。信託或公司服務持牌人必須遵從《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》)有關打擊洗錢及恐怖分子資金籌集的條文，包括有關客戶盡職審查及備存紀錄的規定，以及履行其他法定責任，例如《打擊洗錢及恐怖分子資金籌集指引(信託或公司服務持牌人適用)》所載的規定及處長施加的發牌條件。

為貫徹採用風險為本方法監管信託或公司服務持牌人，該辦事處會進行實地巡查、面談及其他非實地監察工作(包括年度調查)，以確保信託或公司服務提供者牌照申請人及信託或公司服務持牌人符合所有規管要求。若發現不合規的情況，處長將發出勸諭信或警告信，並會在適當情況下提出檢控或採取紀律行動，例如公開譴責、罰款及／或命令作出糾正。如處長不再信納該信託或公司服務持牌人或其最終擁有人／合夥人／董事屬經營信託或公司服務業務的適當人選或屬與信託或公司服務業務有聯繫的適當人選，可撤銷或暫時吊銷其牌照。該辦事處亦會一如既往，致力與持份者保持溝通，並提高他們對打擊洗錢及恐怖分子資金籌集的意識，從而加深業界對《打擊洗錢條例》規定的了解。

The Registry for Trust and Company Service Providers

To comply with the international standards on combating money laundering and financing of terrorism and to foster a clean and trusted business environment, Hong Kong has strengthened its regulatory regimes by, among other things, introducing a licensing regime for Trust and Company Service Providers ("TCSPs") in 2018. Under the licensing regime, any person who wishes to carry on a trust or company service business in Hong Kong must apply to the Registry for a licence and satisfy the "fit-and-proper" test before providing trust or company services as a business in Hong Kong. TCSP licensees are required to comply with the anti-money laundering and counter-financing of terrorism ("AML/CFT") provisions under the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615) ("AMLO"), including customer due diligence and record-keeping requirements, and other statutory obligations such as the requirements set out in the Guideline on Anti-Money Laundering and Counter-Financing of Terrorism (For Trust or Company Service Provider Licensees) and the licensing conditions imposed by the Registrar.

In line with the risk-based approach to the supervision of TCSP licensees, the Registry conducts on-site inspections, interviews and other off-site monitoring including annual survey to ensure that applicants for TCSP licences and TCSP licensees meet all regulatory requirements. Where non-compliance is identified, the Registrar will issue advisory or warning letters and, where appropriate, pursue prosecutions or disciplinary actions such as public reprimands, pecuniary penalties and/or remedial orders. A licence may be revoked or suspended if the Registrar is no longer satisfied that the TCSP licensee or its ultimate owner/partner/director is fit and proper to carry on, or to be associated with, a trust or company service business. The Registry also remains committed to ongoing stakeholder engagement and promoting awareness that deepens the sector's understanding of the AMLO requirements.

加強對放債人的規管

由處長出任的放債人註冊處處長與財庫局緊密合作，加強規管持牌放債人（下稱「放債人」）及更好地保障公眾利益。

在二零二五年六月二十三日至八月二十二日期間，政府展開加強規管放債人的公眾諮詢，以徵詢公眾就一系列擬議措施的意見，包括收緊規管無抵押個人貸款、更好保障公眾利益、以及加強宣傳教育以解決過度借貸的問題。諮詢總結於二零二六年三月十三日公布。社會普遍大力支持加強規管放債人，並認同應採取針對性措施處理過度借貸問題。擬議措施獲公眾廣泛支持。

具體措施會分兩個階段實施。第一階段措施主要涵蓋設立低收入人士無抵押個人貸款的「還款佔入息比率」上限、禁止放債人要求借款人提供貸款諮詢人，以及規定放債人必須在其借貸廣告中加入本處指明的風險提示字句，該等措施定於二零二六年八月一日實施。至於第二階段有關「信資通」的措施，預期將於二零二七年六月一日推出。此外，政府會審慎檢視持份者對修訂《放債人條例》提出的其他建議是否可行，並就具體的法例修訂建議諮詢公眾。

Enhancing the Regulation of Money Lenders

The Registrar of Money Lenders, a role performed by the Registrar, works closely with the FSTB to strengthen the regulation of licensed money lenders ("money lenders") and better safeguard the public interest.

From 23 June to 22 August 2025, a public consultation on enhancing the regulation of money lenders was launched to invite views on a range of proposed measures, including tighter regulation of unsecured personal loans, stronger protection of the public interest, and stepped-up publicity and education to address excessive borrowing. The consultation conclusions were published on 13 March 2026. In general, the community expressed strong support for strengthening the regulation of money lenders and agreed that targeted measures should be implemented to address excessive borrowing. The proposed measures received broad public support.

Specific measures will be implemented in two phases. The first phase will mainly include introducing "debt servicing ratio" caps for unsecured personal loans granted to low-income earners, prohibiting money lenders from requiring borrowers to provide loan referees, and requiring money lenders to include a risk warning statement specified by the Registry in their money lending advertisements. These measures are scheduled for implementation on 1 August 2026. Measures relating to Credit Data Smart (CDS) under the second phase are expected to be rolled out on 1 June 2027. In addition, the Government will carefully examine the feasibility of stakeholders' other various suggestions for amending the Money Lenders Ordinance, and consult the public on specific legislative amendment proposals.

年內，放債人註冊處處長繼續向放債人進行年度、專題及季度調查，通過這些定期工作監察市場情況，以支援更有效地規管放債人。為加強收集有關處理投訴及債務追討活動的資料，放債人註冊處處長已於二零二六年引入新規定，要求放債人提交有關處理投訴及債務追討資料的季度報表。此外，為提高處理針對放債人的投訴的透明度，本處網站「放債人牌照」欄目下「有關持牌放債人的投訴」的次欄目亦予以重整，協助公眾更清楚了解本處如何處理放債人的投訴和在回應投訴方面的服務承諾。從放債人收集得來的投訴處理熱線資料，即「持牌放債人處理投訴的熱線電話號碼清單」亦已上載至本處網站，以便公眾查閱相關放債人的聯絡資料並作出投訴。

During the year, the Registrar of Money Lenders continues to conduct the annual, thematic and quarterly surveys on money lenders. Through these regular exercises, the Registrar of Money Lenders monitors market conditions, thereby supporting more effective regulation of money lenders. To enhance the collection of information on complaint handling and debt collection activities, a new requirement was introduced in 2026 for money lenders to submit quarterly returns on information on complaint handling and debt collection. In addition, to enhance transparency in the handling of complaints against money lenders, the Registry reconstructs the subsection on "Complaints against Licensed Money Lenders" under "Licensing of Money Lenders" on the Registry's website to help the public better understand the Registry's handling of money lender complaints and the Registry's performance pledge in responding to complaints. Information on complaint handling hotlines collected from money lenders will also be made available on the Registry's website as "List of licensed money lenders' telephone hotlines for handling complaints" so that the public can obtain contact details of relevant money lenders for filing complaints.

至於打擊洗錢及恐怖分子資金籌集方面，本處會繼續採用風險為本方法進行實地巡查，以執行於二零二五年三月三日修訂並生效的《打擊洗錢及恐怖分子資金籌集指引（持牌放債人適用）》。

On the AML/CFT front, the Registry will continue to enforce the Guideline on Anti-Money Laundering and Counter-Financing of Terrorism (For Licensed Money Lenders) which was revised and came into effect on 3 March 2025 through on-site inspections on a risk-based approach.

業務回顧
BUSINESS REVIEW

本處負責公司註冊、法定申報表的登記，以及向公眾人士提供公司資料的工作。除上述主要職能外，本處亦負責執行信託或公司服務提供者的發牌制度和監管放債人，包括處理放債人的牌照申請和續期事宜，以及備存放債人登記冊以供公眾查閱。

多年來，本處引入了一系列新措施及制度，提升香港作為營商之都的競爭力，包括分別於二零一八年和二零二零年引入開放式基金型公司制度和有限合夥基金制度，其後於二零二一年實施基金遷冊機制，以及於二零二五年推出公司遷冊制度。本處透過這些制度，鞏固合規、具透明度和問責性的體制框架，確保在港營商的公司和其他實體得到保障。

The Registry is responsible for the registration of companies, the filing of statutory returns and the provision of public access to company information. In addition to these primary functions, we administer the licensing regime for TCSPs and regulate money lenders, including the processing of money lender licence applications and renewals, as well as the maintenance of a register of money lenders for inspection by the public.

Over the years, the Registry has introduced a series of new initiatives and regimes to enhance Hong Kong's competitiveness as a place to do business, beginning with the Open-ended Fund Companies ("OFCs") regime in 2018 and the LPF regime in 2020. This was followed by the fund re-domiciliation mechanisms in 2021 and the Company Re-domiciliation Regime in 2025. Through these regimes, the Registry reinforces the institutional framework that underpins regularity, transparency and accountability for companies and other entities doing business in Hong Kong.

公司註冊成立

在二零二五至二六年度，註冊成立的新本地公司達215,806間，按年增加40%，當中約83%是由一名成員組成的公司。截至二零二六年三月，公司登記冊上共有1,584,413間本地公司及經遷冊公司，數字創新高紀錄。

公司註冊申請仍以電子方式交付申請為主，約有78%的申請是透過「電子服務網站」(www.e-services.cr.gov.hk)提交。這可歸功於以電子形式申請成立公司所須繳付的費用較低，而且商界亦日益認同電子服務既方便又可靠。

Incorporation of Companies

In 2025-26, 215,806 new local companies were incorporated, representing a year-on-year increase of 40%. Around 83% of these newly incorporated companies were one-member companies. By March 2026, the number of local companies and re-domiciled companies on the Register had reached a record of 1,584,413.

Electronic delivery remained the dominant mode for incorporation applications, with about 78% submitted through the e-Services Portal (www.e-services.cr.gov.hk). This is attributable to both the lower fees payable for electronic incorporation and the increasing recognition within the business community of the convenience and reliability of electronic services.

文件登記

在二零二五至二六年度，本處收到3,379,049份交付本處登記的文件，與二零二四至二五年度的數字相比，錄得4.0%的增幅。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、註冊辦事處地址更改通知書、股份配發申報書和周年申報表。這些文件提供公司在不同範疇營運情況的資料。

Registration of Documents

In 2025-26, the Registry received 3,379,049 documents for registration, representing an increase of 4.0% compared with 2024-25. 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, all of which provide information on different aspects of the operation of companies.

公眾查冊

在二零二五至二六年度，查閱文件影像紀錄共有5,200,947宗，平均每日14,249宗，而查閱董事索引則達434,665宗，平均每日1,191宗。與前一年的數目相比，查閱文件影像紀錄的次數輕微下跌0.9%，而查閱董事索引的次數則增加12.3%。查閱公司資料的次數亦大幅增加至1,141,294宗，升幅為56.0%。

在二零二五至二六年度，網上查冊仍然是查閱公司資料的主要方式，佔公司查冊總數超過99.9%。

Public Search

In 2025-26, document image record searches totalled 5,200,947, averaging 14,249 per day, while searches on the Directors Index reached 434,665, a daily average of 1,191. Compared with the previous year, document image record searches slightly decreased by 0.9%, whereas searches on the Directors Index increased by 12.3%. Searches of company particulars also rose markedly by 56.0% to 1,141,294.

Online searches remained the predominant mode for company searches in 2025-26, accounting for over 99.9% of all company searches.

向信託或公司服務提供者發牌

本處擔任信託或公司服務提供者的監管當局。在二零二五至二六年度，本處共批出764個新牌照。截至二零二六年三月三十一日，信託或公司服務持牌人登記冊上共有7,322名持牌人。

作為監管信託或公司服務持牌人工作的一部分，本處人員在二零二五至二六年度進行了1,321次實地巡查，並就違規個案發出415封警告信。年內，本處亦對違反《打擊洗錢條例》的信託或公司服務持牌人發出108張傳票，並向11名持牌人採取紀律行動。

Licensing of Trust or Company Service Providers

The Registry serves as the regulatory authority for TCSPs. In 2025-26, 764 new licences were granted. The number of licensees on the Register of TCSP Licensees stood at 7,322 as at 31 March 2026.

As part of the supervision of TCSP licensees, the Registry carried out 1,321 on-site inspections in 2025-26 and issued 415 warning letters in relation to non-compliance cases. It also issued 108 summonses for breaches of the AMLO and took disciplinary actions against 11 licensees during the year.

公司須備存重要控制人登記冊

公司須備存重要控制人登記冊的規定於二零一八年三月實施，旨在提高公司實益擁有權資料的透明度。在香港成立的公司須識別對其有重大控制權的人士、備存最新的相關資料，並且應執法人員的要求，提供該等資料以供查閱。

重要控制人登記冊制度一直行之有效，本處在二零二五至二六年度定期進行實地巡查，以監察公司遵從有關規定的情況。巡查結果顯示，超過98%的公司已備存重要控制人登記冊。

Keeping of Significant Controllers Registers

Introduced in March 2018, the requirements for keeping Significant Controllers Registers ("SCRs") are intended to enhance transparency of corporate beneficial ownership information. Companies incorporated in Hong Kong are required to identify persons who exercise significant control over them, keep the relevant information up to date, and make it available for inspection on demand by law enforcement officers.

The SCR regime remained effective, with the Registry carrying out regular site inspections to monitor compliance in 2025-26. Findings from these inspections showed that over 98% of companies kept their SCRs.

放債人牌照

在二零二五至二六年度，牌照法庭批出共156個新牌照。截至二零二六年三月三十一日，放債人的數目為1,988，較前一年減少4.6%。

在監管方面，放債人註冊辦事處在二零二五至二六年度對放債人進行了604次實地巡查，並向違反牌照條件者發出了548項糾正命令及24封警告信。

Licensing of Money Lenders

During 2025-26, 156 new licences were granted by the Licensing Court. As at 31 March 2026, the number of money lenders stood at 1,988, representing a decrease of 4.6% from the previous year.

On the supervisory front, the Money Lenders Section carried out 604 on-site inspections of money lenders in 2025-26. It issued 548 rectification orders and 24 warning letters for non-compliance with licensing conditions.

為有限合夥基金註冊

在二零二五至二六年度，共有497個新有限合夥基金註冊。截至二零二六年三月三十一日，有限合夥基金登記冊上共有1,488個有限合夥基金，按年增加43.8%。

Registration of Limited Partnership Funds

New registrations of LPFs totalled 497 in 2025-26. As at 31 March 2026, the number of LPFs on the LPF Register stood at 1,488, representing a year-on-year increase of 43.8%.

執法及檢控

處長負責執行《公司條例》的各項條文，並按情況所需對未有遵從法規的個案提出檢控。在二零二五至二六年度，本處進行了6,514次實地巡查，以監察公司遵從展示公司名稱和備存公司登記冊（包括重要控制人登記冊）規定的情況。本處亦於二零二五至二六年度根據可不予起訴機制，對沒有交付周年申報表的各類公司發出了5,078份可不予起訴通知書。此外，本處年內就違反《公司條例》的個案發出了3,459張傳票。

Enforcement and Prosecution

The Registrar is responsible for enforcing the provisions of the Companies Ordinance and, where appropriate, taking prosecution actions in non-compliance cases. In 2025-26, 6,514 site inspections were conducted to monitor companies' compliance with the requirements to display company names and keep company registers, including SCRs. The Registry sent 5,078 notices under the Compound Offer Regime for failure to deliver annual returns by various types of companies in 2025-26. The Registry also issued 3,459 summonses for breaches of the Companies Ordinance during the year.

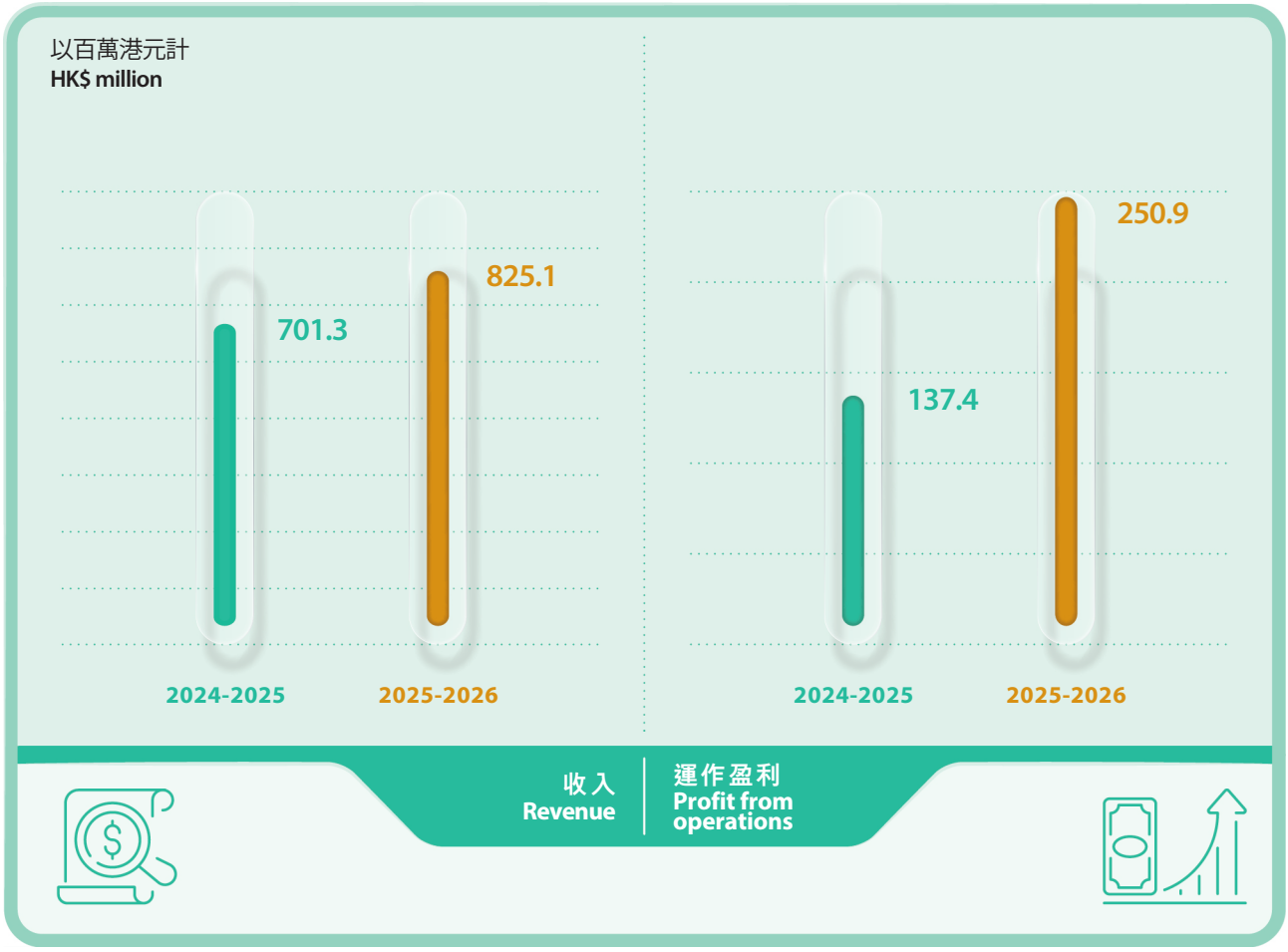
財務表現

在二零二五至二六年度，本處的收入上升17.7%至8億2,510萬元（二零二四至二五年度為7億130萬元）。另一方面，運作成本亦輕微上升1.8%至5億7,420萬元（二零二四至二五年度為5億6,390萬元），主要因為折舊及攤銷費用有所增加。若以淨額計算，運作盈利上升82.6%至2億5,090萬元（二零二四至二五年為1億3,740萬元）。

Financial Performance

In 2025-26, the Registry's revenue rose by 17.7% to $825.1 million (2024-25: $701.3 million). Operating costs increased mildly by 1.8% to $574.2 million (2024-25: $563.9 million), mainly due to an increase in depreciation and amortisation. On a net basis, profit from operations grew by 82.6% to $250.9 million (2024-25: $137.4 million).

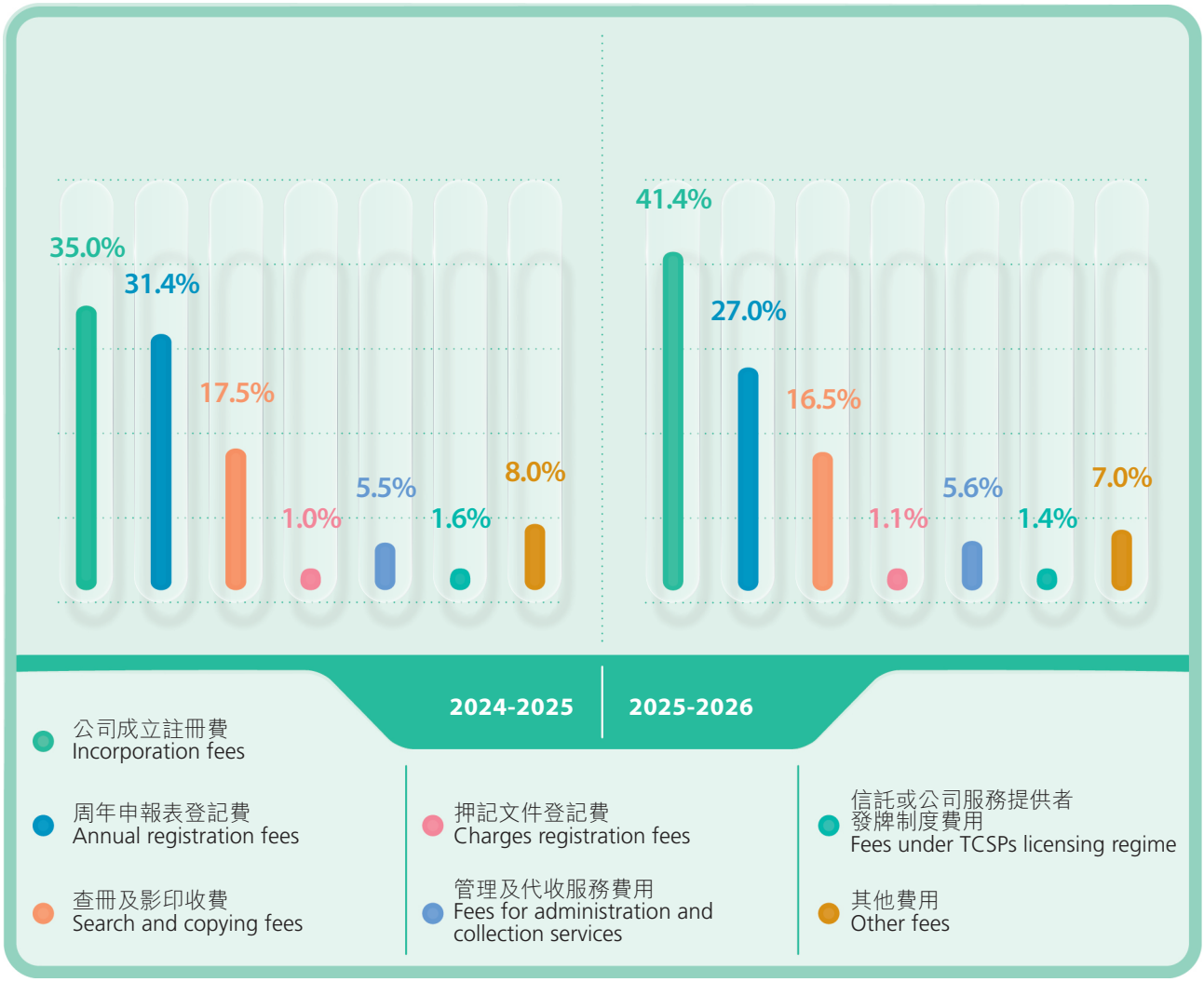
收入與盈利
Revenue and Profit



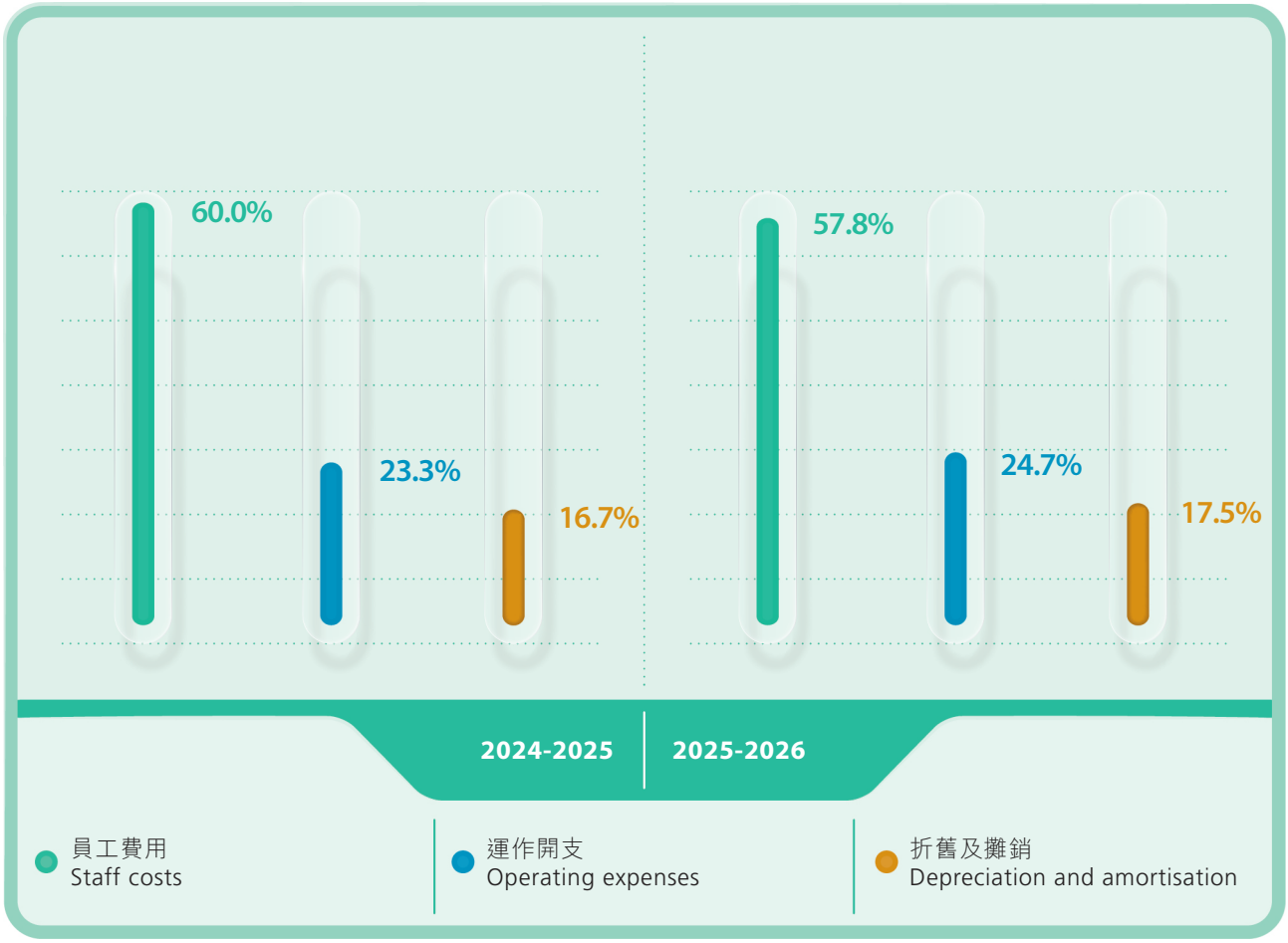
本處的收入主要來自新公司註冊成立、周年申報表登記和公司資料查冊業務的收費，所得收入佔本處總收入逾80%。收入上升的主要原因是公司成立註冊費收入的顯著增加。

The revenue was mainly derived from incorporation of new companies, registration of annual returns and searches for company information, which constituted over 80% of the total revenue. The increase was attributable primarily to the marked growth in revenue from incorporation fees.

收入
Revenue



運作成本
Operating Costs



本處一直在財政自給的基礎上運作，並維持足夠儲備，為持續發展和達成所訂的財務目標提供資源。本處亦繼續奉行審慎理財的原則，在穩定與靈活之間取得平衡。面對影響本處業務的全球及本地經濟情況，嚴謹審慎的資源管理策略對維持財務穩定仍然至關重要。

Operating on a self-financing basis, the Registry maintained adequate reserves to support its ongoing development and meet its financial objectives. It also continued to exercise prudent financial management in balancing stability and flexibility. In light of the global and local economic conditions affecting the Registry's business, stringent and prudent resource management remained essential to preserving financial stability.

本年度大事概要
YEARLY HIGHLIGHTS

大事紀要 MAJOR EVENTS

二零二五年 2025

四月 April

《2025年公司(修訂)條例》於二零二五年四月十七日生效，旨在讓香港成立的上市公司可以庫存方式持有和處置回購股份，並推動本地成立的上市和非上市公司通過網站以無紙化方式作出公司通訊

The Companies (Amendment) Ordinance 2025 came into operation on 17 April 2025. It aims to enable listed companies incorporated in Hong Kong to hold shares bought back in the treasury and dispose of them, and to promote paperless corporate communication by means of website for both listed and unlisted companies incorporated in Hong Kong

五月 May

《2025年公司(修訂)(第2號)條例》於二零二五年五月二十三日生效，在香港引入公司遷冊制度，提供簡單並具成本效益的途徑，讓非香港法團遷冊來港，減省複雜且費用昂貴的司法程序，同時保留公司在法律上的身分

The Companies (Amendment) (No. 2) Ordinance 2025 came into operation on 23 May 2025. It introduces a company re-domiciliation regime in Hong Kong, providing a simple and cost-effective pathway for non-Hong Kong corporations to re-domicile to Hong Kong by eliminating the need for complicated and costly judicial procedures while preserving the company's legal identity

十月 October

本處代表團出席在突尼斯舉行的2025公司註冊論壇

The delegation of the Registry attended the Corporate Registers Forum 2025 in Tunis

二零二五年 2025

十月 October

上海市市場監督管理局和上海市浦東新區市場監督管理局的官員代表團到訪本處

Two delegations of officials from the Shanghai Municipal Administration for Market Regulation and the Administration for Market Regulation of Pudong New District of Shanghai visited the Registry

十一月 November

國家市場監督管理總局的官員代表團到訪本處

A delegation of officials from the State Administration for Market Regulation visited the Registry

十一月 November

本處舉辦關於「信託或公司服務提供者發牌制度及須遵從的打擊洗錢及恐怖分子資金籌集規定」的網上講座

The Registry organised a webinar on "Licensing Regime & Anti-Money Laundering and Counter-Financing of Terrorism Requirements for Trust or Company Service Providers"

十一月 November

本處舉辦關於「持牌放債人須遵從的打擊洗錢及恐怖分子資金籌集規定」的網上講座

The Registry organised a webinar on "Anti-Money Laundering and Counter-Financing of Terrorism Requirements for Licensed Money Lenders"

二零二五年 2025

十二月 December

本處代表團參與在香港舉行的「第六次三地（內地與港澳）反洗錢業務交流會議」

The delegation of the Registry attended the Sixth Tripartite Meeting (Mainland/Hong Kong SAR/Macao SAR) on AML/CFT in Hong Kong

十二月 December

本處考察團到訪上海市市場監督管理局，了解上海在公司名稱註冊方面的人工智能技術應用

A study tour of the Registry visited the Shanghai Municipal Administration for Market Regulation to learn about the application of AI technology in company name registration in Shanghai

二零二六年 2026

一月 January

本處代表團到訪國家市場監督管理總局和北京市市場監督管理局，學習中國內地的公司註冊制度及最新發展

The delegation of the Registry visited the State Administration for Market Regulation and the Beijing Municipal Administration for Market Regulation to learn about the corporation registration system and its latest developments in the Chinese Mainland

三月 March

廣東省市場監督管理局的官員代表團到訪本處

A delegation of officials from the Administration for Market Regulation of Guangdong Province visited the Registry

獎項 AWARDS

二零二五年 2025

四月 April

本處2023-24年度年報榮獲「2025年ASTRID國際年報大獎」的「年報 – 封面：圖像及文字」組別金獎

The Registry's 2023-24 Annual Report won the Gold Award in the ASTRID Awards 2025 under the "Annual Reports – Covers: Graphics & Text" category

六月 June

本處連續17年獲得「中小企業最佳拍檔獎」及連續八年獲頒金獎

The Registry received the Best SME's Partner Award for the 17th consecutive year and the Gold Award for the 8th consecutive year

八月 August

本處2023-24年度年報榮獲「2024 Vision Awards年報比賽」四個獎項：「政府行業組別金獎 – 市／州／國家」、「世界排名94」、「亞太地區排名53」和「2024中文年報50強」

The Registry's 2023-24 Annual Report won four awards in the 2024 Vision Awards Annual Report Competition, namely the "Gold Award under the Industry Category of Government – City/State/Nat'l"; "Rank #94 Worldwide"; "Rank #53 in the Asia-Pacific Region" and the "Top 50 Chinese Reports of 2024"

二零二五年 2025

八月 August

本處2023-24年度年報榮獲「2025年國際年報比賽」的「非牟利機構（印刷年報）– 政府機構及辦事處」組別銅獎

The Registry's 2023-24 Annual Report won the Bronze Award in the 2025 International Annual Report Competition Awards under the "Non-Profit Organization (Print A.R.): Government Agencies & Offices" category

八月 August

本處在僱員再培訓局推行的「ERB人才企業嘉許計劃」中，獲嘉許為「Super MD」，以表揚本處在「人才培訓及發展」工作的持續成就

The Registry received the "Super Manpower Developer" award accredited under the Employees Retraining Board ("ERB") Manpower Developer Award Scheme launched by the ERB, in recognition of its exemplary and continuous achievements in manpower training and development

九月 September

本處獲頒2025年「友商有良」卓越企業嘉許狀，以表彰本處為學生提供實習機會所作出的貢獻，並獲頒發「友商有良5+」標誌，以表揚本處支持該計劃超過五年

The Registry received the 2025 "Partner Employer Award" in recognition of its contribution to offering internships to students and received the "Partner Employer Award 5 years+" logo for supporting the programme for over five years

二零二五年 2025

十月 October

本處獲中西、南及離島區推廣義工服務協調委員會頒發傑出義工團體獎狀，以表揚本處於二零二四年在義工服務方面對社會所作出的貢獻

The Registry received the Certificate of Outstanding Volunteer Group under the Co-ordinating Committee on Promotion of Volunteer Service (Central Western, Southern and Islands) in appreciation of its volunteer service to the community in 2024

十二月 December

本處在「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，以表揚本處超過15年來對關懷社羣、關心員工及愛護環境的承擔及貢獻。本處亦在該計劃下獲頒「同心展關懷」表現嘉許標誌（表現高於平均水平）

The Registry received the "15 Years Plus Caring Organisation Logo" under the Caring Organisation/Company Scheme in recognition of its dedication and contributions for over 15 years in caring for the community, its employees and protecting the environment. The Registry also received the "Caring Organisation Performance Recognition Logo (Above-average performance)" under the Scheme

二零二六年 2026

二月 February

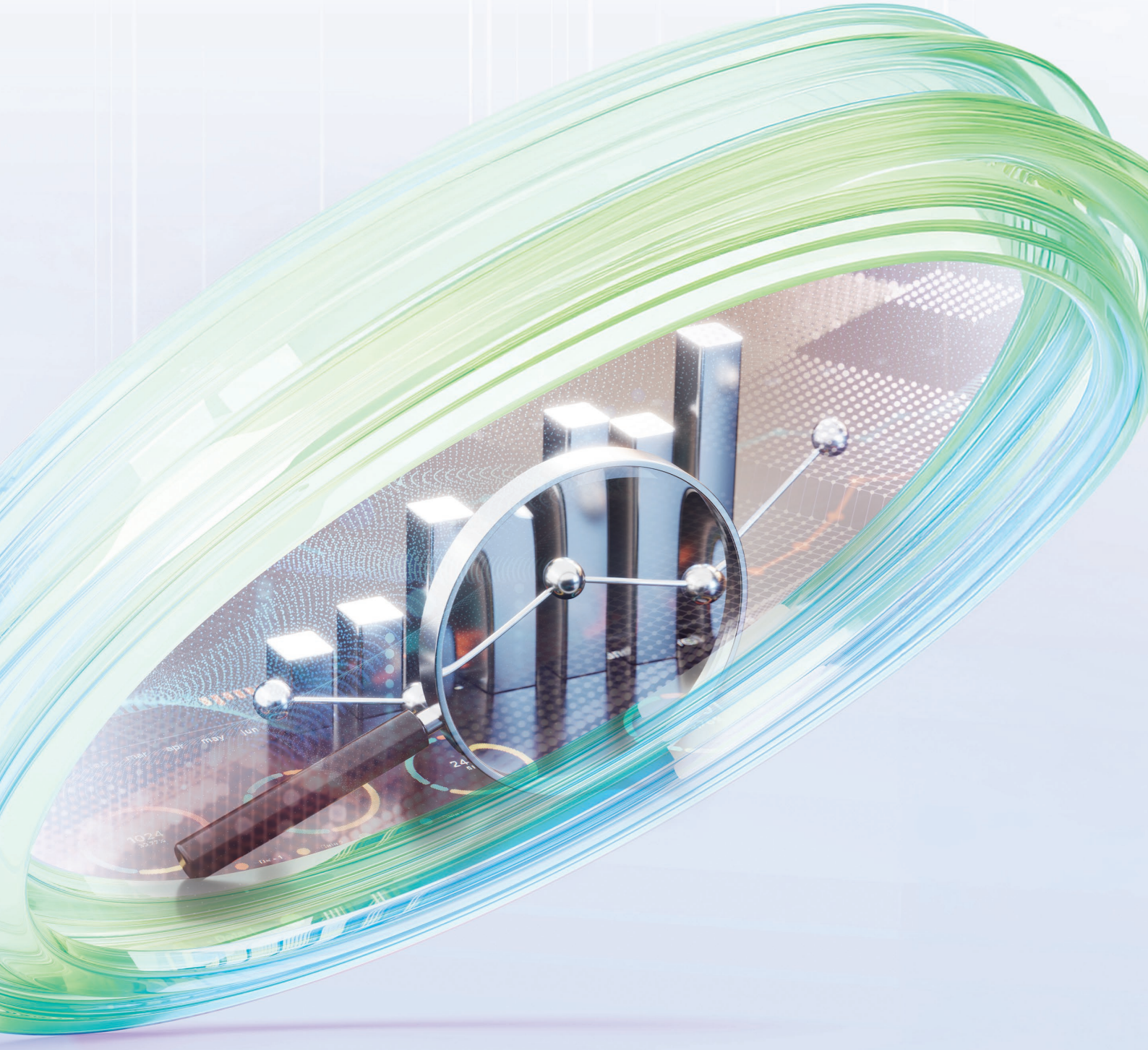
本處2024-25年度年報榮獲二零二五至二六年度「MERCURY國際年報大獎」三個獎項：「年報 – 內頁設計：傳統格式」組別銀獎、「年報 – 網上版：具互動性」組別銀獎和「年報 – 整體表現：政府機構及辦事處」組別榮譽獎

The Registry's 2024-25 Annual Report won three awards in the MERCURY Excellence Awards 2025-26, namely the Silver Award under the "Annual Reports – Interior Design: Traditional Format" category, the Silver Award under the "Annual Reports – Online: Interactive" category, and the Honors Award under the "Annual Reports – Overall Presentation: Gov't Agencies & Offices" category

2025|26 WINNER

MERCURY
EXCELLENCE AWARDS

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。

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.

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。

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。

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。

— 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.

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）

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

Terry Mok
Assistant Director of Audit
for Director of Audit

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。

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. 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。

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。

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.

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。

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).

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。

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) 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。

(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。

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) 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

(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。

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

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。

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.

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。

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) 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。

(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.

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。

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.

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。

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。

(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) 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。

(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) 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。

(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。

(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) 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。

(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。

(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) 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。外幣換算產生的匯兑收益及虧損會在全面收益表中確認。

(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) 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。

(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. 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）。

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。

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.

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。

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.

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 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

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%）。

7. Rate of return on fixed assets

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 Land and buildings	電腦器材 Computer equipment	傢具、裝置及器材 Furniture, fittings and equipment	汽車 Motor vehicles	總額 Total
成本	**Cost**					
在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 / 9. Leases

(a) 使用權資產 / (a) Right-of-use assets

		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

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）。

19. Related party transactions

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

(a) services provided to related parties included search and copying services, collection of certain tax-loaded fees and bona vacantia, and the administration of the Money Lenders Registry on behalf of the Government. The total revenue derived from these services amounted to HK$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。

(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。

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) 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 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。

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:

		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。

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

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。

(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) 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。

(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

香港財務報告準則第18號「財務報表列報和披露」	2027年1月1日

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
		2026	2025	% Increase/ (Decrease)
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 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)	2026-27 目標 Targets 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 Service	2025-26 服務水平[1] Service Standard[1]	2025-26 工作表現 Achievements 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)	2026-27 目標 Targets 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 目標 (達到服務水平的百分比) Target (% Meeting Standard)	2025-26 工作表現 Achievements 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)	2026-27 目標 Targets 服務水平[1] Service Standard[1]	2026-27 目標 Targets 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

(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。

(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。

(3) 服務水平適用於註冊本地股份有限公司。

(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。

(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。

(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。

(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。

(8) 不包括以郵遞或速遞方式送達所需的時間。

(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。

(10) 客戶可將不需繳費的文件交付到特設的服務櫃台。

(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。

(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。

(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.

(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.

(3) The service standard applies to registration of local company limited by shares.

(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.

(5) The time required by the Securities and Futures Commission ("SFC") in processing and delivering the applications to the Registry is excluded.

(6) The service standard does not apply to the documents or forms which require amendment or additional information.

(7) For documents reporting appointment of directors of OFCs, the processing time required by the SFC is excluded.

(8) Time for delivery by post or by courier service is excluded.

(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.

(10) Customers can deliver documents not requiring fees at the designated Service Desk.

(11) The service standard does not apply to applications for TCSP licences which require amendment, additional information or further investigation.

(12) The service standard applies to applications submitted electronically by registered users of the Registry's e-Services Portal who have subscribed to the WI/PI Search Services.

公 司 註 冊 處
COMPANIES REGISTRY

香港金鐘道六十六號金鐘道政府合署十五樓
15/F., Queensway Government Offices, 66 Queensway, Hong Kong

電話諮詢熱線 Enquiry Hotline: (852) 2234 9933
(互動音頻電話查詢系統 Interactive Voice Response System)
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網址 Website : www.cr.gov.hk

CARING ORGANISATION 2025

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