



公司註冊處
COMPANIES REGISTRY



新《公司條例》 The New Companies Ordinance

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關於財務報告的主要改變 Major Changes relating to Financial Reporting



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適用於首個財政年度的新條例條文 **Application of new CO provisions to first financial year**

- 新條例關於會計紀錄（第373、374、376及377條）、簡明報告（第359條）、財務報表（第379及436條）、董事報告（第388條）、將報告文件在周年成員大會上提交公司省覽（第429條）、財務摘要報告（第439條）及修改財務報表（第449條）的規定，適用於新條例生效當日，或之後開始的財政年度。（第358條）

The requirements in the new CO in relation to accounting records (ss 373, 374, 376 & 377), simplified reporting (s 359), financial statements (ss 379 & 436), directors' report (s 388), laying reporting documents before AGM (s 429), summary financial report (s 439) and revision of financial statements (s 449) apply to a financial year that begins on or after commencement of the new CO. (s 358)

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適用於首個財政年度的新條例條文（續） **Application of new CO provisions to first financial year (cont'd)**

- 舊《公司條例》關於在新條例生效前開始的財政年度的帳簿、帳目、董事報告、將帳目在周年成員大會上提交公司省覽、財務摘要報告、修訂帳目的相應規定繼續適用（附表11第76、77、78、83、84及107(2)條）。

Corresponding requirements in old CO continue to apply in relation to books of account, accounts, directors' report, laying of accounts before AGM, summary financial report and revision of accounts for a financial year beginning before commencement of the new CO (Schedule 11 ss 76, 77, 78, 83, 84 and 107(2)).

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會計參照期

Accounting reference period

- 會計參照期即公司財務報表所涵蓋的期間。
The accounting reference period is the period by reference to which the company's financial statements are to be prepared.
- 原有公司的首個會計參照期，於緊接新條例生效前的財政年度擬備的公司帳目日期最後一日的翌日開始，並於該日的首個周年日終結（第368(1)、369(1)至(4)條）。
For an existing company, the first accounting reference period begins on the day immediately following the end date of the company's accounts for the financial year immediately before the commencement of the new CO and ends on the first anniversary of that date (ss 368(1), 369(1) to (4)).

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會計參照期（續）

Accounting reference period (cont'd)

- 例子
Examples

A公司
Company A
 - ◆ 財政年度：2013年4月1日至2014年3月31日
Financial year : 1 April 2013 to 31 March 2014
 - ◆ 根據舊《公司條例》擬備的帳目日期最後一日：2014年3月31日
End date of company's accounts prepared under old CO : 31 March 2014
 - ◆ 在新條例下，公司的首個會計參照期：
2014年4月1日至2015年3月31日
Company's first accounting reference period under the new CO :
1 April 2014 to 31 March 2015

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會計參照期 (續)

Accounting reference period (cont'd)

B公司
Company B

- ◆ 財政年度：2014年1月1日至2014年12月31日
Financial year : 1 January 2014 to 31 December 2014
- ◆ 根據舊《公司條例》擬備的帳目日期最後一日：2014年12月31日
End date of company's accounts prepared under old CO : 31 December 2014
- ◆ 在新條例下，公司的首個會計參照期：
2015年1月1日至2015年12月31日
Company's first accounting reference period under the new CO:
1 January 2015 to 31 December 2015

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會計參照期 (續)

Accounting reference period (cont'd)

- 根據新條例組成及註冊的公司，其首個會計參照期，以成立為法團的日期開始，而其終結日期為：
For a company formed and registered under the new CO, the first accounting reference period begins on the incorporation date and ends on –
 - ◆ 董事所指明的日期，而該日期須是公司成立為法團的日期後的18個月內的日期；或
a date specified by the directors falling within 18 months after the company's incorporation; or
 - ◆ 如沒有指明日期，則為公司成立為法團的首個周年日所屬月份的最後一日（第368(2)、369(5)至(7)條）。
if none specified, the last day of the month of the first anniversary of the company's incorporation (ss 368(2), 369(5) to (7)).

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- 舊《公司條例》第121(2)條訂明，如沒有備存所需帳簿，以真實而公平地反映公司的事務狀況，及解釋公司所作的交易，則不得當作已備存妥善的帳簿。

S 121(2) of old CO provides that proper books of accounts shall not be deemed to be kept if there are not kept such books as are necessary to give a true and fair view of the state of the company's affairs and to explain its transactions.



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- 新條例下規定公司備存的會計紀錄須足以：
Under the new CO, the requirement is to keep accounting records that must be sufficient to —
 - (a) 顯示及解釋公司的交易；
show and explain the company's transactions;
 - (b) 以合理的準確度，披露公司的財務狀況及財務表現；及
disclose with reasonable accuracy the company's financial position and financial performance; and
 - (c) 使董事能夠確保財務報表符合新條例。
enable the directors to ensure that the financial statements comply with the new CO
(第373(2)條) (s 373(2))

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會計紀錄 (續) Accounting records (cont'd)

- ◆ 有附屬企業的公司，須採取一切合理步驟，以確使附屬企業備存會計紀錄，該等會計紀錄須足以使該公司的董事能夠確保財務報表符合新條例的規定（第373(4)條）。

A company that has a subsidiary undertaking must take all reasonable steps to secure that the subsidiary undertaking keeps accounting records that are sufficient to enable the company's directors to ensure that the financial statements comply with the new CO requirements (s 373(4)).



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會計紀錄 (續) Accounting records (cont'd)

- 其他新規定
Other new requirements

- ◆ 第375條明確賦予董事有權在查閱會計紀錄時，可製作會計紀錄的文本，或要求提供會計紀錄的文本。現時，舊《公司條例》只訂明董事有權查閱帳簿。
S 375 gives a director an express right to make a copy of the accounting records during inspection or request for a copy of the accounting records. Currently, the old CO only provides a right of inspection of books of accounts by the directors.
- ◆ 第378條訂明，董事可向法庭申請授權某人代表該董事查閱公司的會計紀錄。獲授權的人可製作會計紀錄的文本。
S 378 provides that a director may apply to Court to authorize a person to inspect the company's accounting records on the director's behalf. A person so authorized may make copies of the accounting records.

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財務報表 Financial statements

- 「報告文件」是指須在周年成員大會上提交公司省覽，或送交成員的財務報表、董事報告，及就財務報表作出的核數師報告（第357(2)、429(1)、430(1)及(3)條）。

“Reporting documents” means the financial statements, directors’ report and the auditor’s report on the financial statements that are required to be laid at AGM or sent to members (ss 357(2), 429(1), 430(1), (3)).



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財務報表（續） Financial statements (cont'd)

- 舊《公司條例》的用語轉為 —
Change of terminology

◆ 「帳目」 “accounts”	→	「財務報表」（第357、379條） “financial statements” (ss 357, 379)
◆ 「集團帳目」 “group accounts”	→	「綜合財務報表」／「綜合報表」（第379(2)、380(2)條） “consolidated financial statements” / “consolidated statements” (ss 379(2), 380(2))
◆ 「資產負債表」 “balance sheet”	→	「財務狀況表」（第387條） “statement of financial position” (s 387)
◆ 「損益表」 “profit and loss account”	→	「全面收益表」（第436(6)條） “statement of comprehensive income” (s 436(6))
◆ 「帳簿」 “books of account”	→	「會計紀錄」（第373條） “accounting records” (s 373)

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財務報表（續）

Financial statements (cont'd)

- 財務報表須符合由香港會計師公會發出或指明的報告準則《公司（會計準則（訂明團體）規例》第622C章（第380(4)、(8)）條。
Financial statements are to comply with reporting standards issued or specified by the HKICPA (Companies (Accounting Standards (Prescribed Body) Regulation Cap 622C (s 380(4), (8))).
- 附表4的會計披露，取代舊《公司條例》附表10及11的詳細規定（第380(3)條）。
Accounting disclosures in Schedule 4 replace the detailed requirements in the 10th and 11th Schedules to the old CO (s 380(3)).

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財務報表（續）

Financial statements (cont'd)

- 財務報表的附註，須載有董事薪酬等的資料（參閱舊《公司條例》第161、161B、161BB條）。訂明的披露詳情載於《公司（披露董事利益資料）規例》第622G章（第383條）。
Information on directors' emoluments etc required to be contained in notes to financial statements (cf ss 161, 161B, 161BB old CO). The detailed prescribed disclosures are set out in Companies (Disclosure of Information about Benefits of Directors) Regulation Cap 622G (s 383).

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財務報表 (續) Financial statements (cont'd)

- 綜合財務報表
Consolidated financial statements
 - ◆ 控權公司（如屬另一法人團體的附屬公司則除外）須擬備綜合財務報表以作代替（第379條）。
A holding company (except one that is a subsidiary of another body corporate) must, instead of preparing financial statements, prepare consolidated financial statements (s 379(2)).
 - ◆ 至於非全資附屬公司，例外情況只適用於董事已告知成員他們無意擬備綜合報表，而沒有成員另行提出要求。
For a partially owned subsidiary, the exception only applies if the directors have notified the members of their intention not to prepare consolidated statements and no member has requested otherwise.
 - ◆ 綜合報表的附註，須載有控權公司的財務狀況表（附表4第2條）。
The holding company's statement of financial position must be contained in the notes to the consolidated statements (Schedule 4 s 2).

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核數師的權利 Auditor's rights

- 核數師索取資料的權利
Auditor's rights to information
 - ◆ 第412條賦權核數師可要求更廣泛類別的人士，向他們提供為履行核數師的職責所需要的資料及解釋 —
S 412 empowers auditors to require information and explanation for the performance of their duties from a wider range of persons –
 - (a) 公司的高級人員
an officer of the company
 - (b) 公司在香港成立為法團的附屬公司
a HK incorporated subsidiary of the company
 - (c) 該附屬公司的高級人員或核數師
an officer or auditor of such a subsidiary

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核數師的權利 (續) Auditor's rights (cont'd)

- (d) 持有公司或該附屬公司會計紀錄的人，或須就會計紀錄負責的人
a person holding or accountable for the accounting records of the company or such a subsidiary
 - (e) 在有關資料或解釋關乎的時間，屬以上任何類別的人士或附屬公司
any of the above persons or subsidiary at the time to which the information or explanation relates
- ◆ 控權公司的核數師可要求公司向其附屬企業（並非在香港成立為法團的公司）、該附屬企業的高級人員或核數師，以及持有該附屬企業的會計紀錄或須就該等紀錄負責的人，取得資料或解釋。
The auditor of a holding company may require the company to obtain information or explanation from its subsidiary undertaking that is not a HK incorporated company, an officer or auditor of such a subsidiary undertaking and a person holding or accountable for the accounting records of such a subsidiary undertaking.

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核數師的權利 (續) Auditor's rights (cont'd)

- 核數師有關成員大會及書面決議的權利（第411、555、559、575條）
Auditor's rights in relation to general meetings and written resolutions
(ss 411, 555, 559, 575)
 - ◆ 第575條規定，公司須在向成員發出成員大會的通知，或任何關乎成員大會的文件的時候，向核數師發出該通知或該等文件。
S 575 requires a company to give notice of or any other document relating to a general meeting to the auditor at the same time as the notice or document is given to its members.
 - ◆ 第559條規定，公司須通知核數師書面決議已通過。
S 559 requires the company to send to the auditor notice of the fact that a written resolution is passed.

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核數師的權利 (續) Auditor's rights (cont'd)

- 受約制特權

Qualified privilege

- ◆ 第410條訂明，核數師無須就在履行核數師職責時作出的陳述，負上誹謗的法律責任，只要作出該陳述並非出於惡意。
S 410 provides that in the absence of malice, an auditor is not liable for defamation in respect of any statement made by the auditor in the course of performing duties as auditor of the company.
- ◆ 「履行核數師職責」包括當核數師辭任或遭免任，或不再獲委任時所作出的情況陳述或停任陳述。
"Performing duties as auditor of a company" includes making a statement of circumstances or a cessation statement upon the resignation or removal of the auditor or when the auditor is not reappointed.

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核數師的權利 (續) Auditor's rights (cont'd)

- 離任核數師的情況陳述

Outgoing auditor's statement of circumstances

- ◆ 第425(1)條把核數師須作出的與停任職位有關連的情況陳述這項職責，擴至核數師因遭免任，或在卸任後不再獲委任的情況。
Under s 425(1), the auditor's duty to make a statement of circumstances connected with the cessation of office is extended to situations where the auditor is removed from office and where a retiring auditor is not reappointed.
- ◆ 舊《公司條例》下，這項規定只適用於辭任的核數師 [第140A條]
Such a requirement only applies to a resigning auditor under the old CO [s 140A].

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核數師的權利 (續) Auditor's rights (cont'd)

- ◆ 如法庭信納核數師濫用情況陳述，或運用該陳述，在帶誹謗成分的事宜上取得不必要的宣傳，則公司無須傳閱該陳述（第427條）。
A company is not bound to circulate the statement if the Court is satisfied that the auditor has abused the use of the statement or is using the statement to secure needless publicity for defamatory matter (s 427).
- ◆ 核數師須在訂明時限內把情況陳述的文本交付處長登記（第426(5)及427(5)條）。
The auditor must deliver a copy of the statement to the Registrar for registration within the prescribed time (ss 426(5) and 427(5)).

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核數師的權利 (續) Auditor's rights (cont'd)

- 離任核數師可向繼任核數師提供資料（第414條）
Outgoing auditor may provide information to incoming auditor (s 414)
- ◆ 任何屬或曾屬公司的核數師的人，不會僅因他向另一人提供以核數師身分得悉的資料而違反在法律上須承擔的職責，但前提是 —
A person who is or has been an auditor of a company does not contravene any duty in law by reason only that the person gives information of which he became aware in the capacity of auditor to another person —
 - (a) 該另一人是公司的核數師；
who is an auditor of the company;
 - (b) 該另一人已獲委任為公司的核數師，但其任期尚未開始；或
who has been appointed as auditor of the company but whose term of office has not yet begun; or
 - (c) 公司已向該另一人作出擔任核數師的要約，但該人尚未獲委任。
to whom the company has offered the position as auditor but who has not yet been appointed.

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財務摘要報告 Summary financial reports

- 把財務摘要報告的條文，擴至包括所有公司（擬備簡明帳目的公司除外）（第438條）
Summary financial report provisions are extended to all companies except those that prepare simplified accounts (s 438)
 - ◆ 在舊《公司條例》下，財務摘要報告的條文只適用於上市公司 [第141CA至141CG條]
Under the old CO summary financial report provisions apply to listed companies only [sections 141CA to 141CG]
 - ◆ 除非受禁止(第446條)，否則公司可選擇向其成員送交財務摘要報告的文本，以代替報告文件的文本（第439、441、442條）
Unless prohibited (s 446), companies have a choice of sending to its members a copy of the summary financial report instead of reporting documents (ss 439, 441, 442)
 - ◆ 《公司(財務摘要報告)規例》（第622E章）取代《公司(上市公司的財務摘要報告)規例》（第32M章）。
Companies (Summary Financial Reports) Regulation Cap 622E replaces Companies (Summary Financial Reports of Listed Companies) Regulation Cap 32M.

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關於董事的主要改變 Major Changes affecting Directors



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董事有責任以謹慎、技巧及努力行事 Directors' duty of care, skill and diligence

- 舊《公司條例》沒有關於董事有責任以謹慎、技巧及努力行事的條文，而香港普通法在這方面的情況亦非清晰。
There is no provision in the old CO on the directors' duty of care, skill and diligence. The common law position in HK is not entirely clear.
- 在新條例下，董事須以合理水平的謹慎、技巧及努力行事，即指任何合理努力並具備以下條件的人在行事時會有的謹慎、技巧及努力—
Under the new CO, a director must exercise reasonable care, skill and diligence, i.e. the care, skill and diligence that would be exercised by a reasonably diligent person with –

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董事有責任以謹慎、技巧及努力行事（續） Directors' duty of care, skill and diligence (cont'd)

- ◆ 可合理預期任何人在執行有關董事就有關公司所執行的職能會具備的一般知識、技巧及經驗（「客觀準則」）；及
the general knowledge, skill and experience that may reasonably be expected of a person carrying out the functions carried out by the director in relation to the company (“objective test”); and
- ◆ 該董事本身具備的一般知識、技巧及經驗（「主觀準則」）（第465條）。
the general knowledge, skill and experience that the director has (“subjective test”) (section 465)
- 該項職責亦適用於幕後董事。
The duty also applies to a shadow director.

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與董事的交易

Transactions with directors

- 擴大公眾公司受禁貸款及類似交易的範圍，以包括更多與董事有關連的人。例如成年子女、同居者、父母。

For public companies the prohibitions on loans and similar transactions are extended to cover a wider category of persons connected with a director. For example, adult children, cohabittees, parents.

- ◆ 關連實體包括家庭成員、有同居關係的人士、有聯繫的法人團體、指明類別的信託人及合夥人（第486條）。

Connected entity includes family members, person in cohabitation relationship, associated body corporate, specified categories of trustees and partner (section 486).

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與董事的交易 (續)

Transactions with directors (cont'd)

- 公眾公司須獲無利益關係成員的批准，才可進行有關交易（第496(2)(b)(ii)條）。

Disinterested members' approval of the transaction is required in the case of public companies (section 496(2)(b)(ii)).

- ◆ 有關人士：有關董事、有關連實體，以及以信託方式，為該等人士／該等實體持有公司股份的人士。

Interested parties: the relevant directors, connected entities and any person who holds any shares in the company in trust for these persons/entities.

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與董事的交易 (續)

Transactions with directors (cont'd)

- 董事受僱用的保證年期超過3年須獲成員批准。如屬公眾公司，則無須理會董事，或以信託形式為董事持有股份的人士所投的一票（第534條）。
Members' approval is required for directors' employment for a guaranteed term exceeding three years. For public companies, the votes of the director or the person holding shares in trust for him must be disregarded (section 534).
- 就失去職位而作出付款的禁制，其範圍擴大至包括向董事或與前董事有關連的實體作出的付款，以及向控權公司的董事作出的付款（第516(3)及521(2)條）。
The prohibitions on payments for loss of office are extended to cover payment to entity connected with director or former director and to payment to director of holding company (section 516(3) & section 521(2)).

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與董事的交易(續)

Transactions with directors (cont'd)

- 擴大披露在公司重要合約中具相當份量的利害關係的範圍
The ambit of disclosure of material interest in contract of significance with the company is widened
 - ◆ 涵蓋「交易」及「安排」，而不僅是「合約」
covers "transaction" and "arrangement", instead of just "contract"
 - ◆ 如屬公眾公司，範圍擴大至包括與董事有關連的實體具相當份量的利害關係。董事並不知悉的利害關係則除外（第536(2)、(5)條）
for a public company, the scope is widened to include material interest of entities connected with director, except interest that the director is not aware of (section 536(2), (5))

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業務審視

Business review



- 新條例規定在董事報告內加入業務審視，而該審視須涵蓋以下資料
The new CO requires a directors' report to include a business review which should cover the following information of a company
 - ◆ 公司業務的中肯審視
a fair review of its business
 - ◆ 公司面對的主要風險及不明朗因素的描述
a description of its principal risks and uncertainties

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業務審視 (續)

Business review (cont'd)



- ◆ 在財政年度終結後發生，並對公司有影響的重大事件的詳情
particulars of any important events affecting it which have occurred since the end of the financial year
- ◆ 公司業務相當可能有的未來發展的揭示
an indication of likely future development in its business
- ◆ 探討公司的環境政策及表現，包括公司遵守對其有重大影響的有關法例及規例的情況
a discussion on its environmental policies and performance, including compliance with the relevant laws and regulations that have a significant impact on the company

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業務審視 (續)

Business review (cont'd)

- ◆ 公司與其僱員、顧客及供應商，以及與其他人士(對公司有重大影響而公司的興盛繫於該等人士)的重要關係的說明 (第388條及附表5)
an account of its key relationships with employees, customers, suppliers and others that have a significant impact on the company and on which its success depends (section 388 & Schedule 5)

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業務審視 (續)

Business review (cont'd)

- 下列公司無須擬備業務審視-
The following companies are not required to prepare a business review -
 - ◆ 「在提交報告方面獲豁免」的公司
companies falling with the reporting exemption
 - ◆ 不屬「在提交報告方面獲豁免」的私人公司，但獲得75%的成員批准
a private company that does not fall within the reporting exemption with 75% approval from members
 - ◆ 法人團體的全資附屬公司 (第388(3)條)
a wholly owned subsidiary of a body corporate (section 388(3))

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多謝
Thank you