

附表 4

[第 358、380 及 911 條]

會計披露**第 1 部****公司 (不論是否在提交報告方面獲豁免) 須作出的披露****1. 獲授權貸款的總額**

關乎某財政年度的財務報表，須以獨立的總目載列於該財政年度內，在第 280 及 281 條的權限下作出的尚未清償的貸款的總額。

2. 周年綜合財務報表的附註須載有財務狀況表

- (1) 關乎某財政年度的周年綜合財務報表須 ——
 - (a) 在其附註內，載有關於該財政年度的控權公司的財務狀況表；及
 - (b) 加入披露控權公司的儲備的變動的附註。
- (2) 儘管有第 380(4) 條的規定，關乎某財政年度的周年綜合財務報表的附註所載的、控權公司的財務狀況表，不須載有任何附註。

Schedule 4

[ss. 358, 380 & 911]

Accounting Disclosures**Part 1****Disclosures for Companies whether or not Falling within Reporting Exemption****1. Aggregate amount of authorized loans**

The financial statements for a financial year must contain, under separate headings, the aggregate amount of any outstanding loans made under the authority of sections 280 and 281 during the financial year.

2. Statement of financial position to be contained in notes to annual consolidated financial statements

- (1) The annual consolidated financial statements for a financial year—
 - (a) must contain, in the notes to the statements, the holding company's statement of financial position for the financial year; and
 - (b) must include a note disclosing the movement in the holding company's reserves.

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第 3 條

- (3) 上述財務狀況表的格式，須為假使有關控權公司不須就有關財政年度擬備周年綜合財務報表便會採用作為擬備該財務狀況表的格式。

3. 附屬企業的財務報表須載有關於最終母企業的詳情

- (1) 如公司在某財政年度終結時，是另一企業的附屬企業，則本條適用。
- (2) 關乎有關財政年度的公司財務報表的附註須載有 ——
- (a) 被董事視為該公司的最終母企業的企業的名稱；及
 - (b) 董事所知的關於該企業的以下資料 ——
 - (i) (如該企業是法人團體) 其成立為法團所在的國家；
 - (ii) (如該企業不是法人團體) 其主要營業地點的地址。
- (3) 在本條中 ——

母企業 (parent undertaking) 的涵義與第 9 部中該詞的涵義相同。
(由 2018 年第 35 號第 87 條增補)

4. 對適用的會計準則的符合

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- (2) Despite section 380(4), the holding company's statement of financial position to be contained in the notes to the annual consolidated financial statements for a financial year is not required to contain any notes.
- (3) That statement of financial position must be in the format in which that statement would have been prepared if the holding company had not been required to prepare any annual consolidated financial statements for the financial year.

3. Subsidiary's financial statements must contain particulars of ultimate parent undertaking

- (1) This section applies if, at the end of a financial year, a company is the subsidiary of another undertaking.
- (2) The company's financial statements for the financial year must contain, in the notes to the statements—
- (a) the name of the undertaking regarded by the directors as being the company's ultimate parent undertaking; and
 - (b) the following information relating to that undertaking as known to the directors—
 - (i) if that undertaking is a body corporate, the country in which it is incorporated;
 - (ii) if that undertaking is not a body corporate, the address of its principal place of business.

- (3) In this section—

parent undertaking (母企業) has the same meaning as in Part 9.
(Added 35 of 2018 s. 87)

4. Compliance with applicable accounting standards

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關乎某財政年度的財務報表須述明 ——

- (a) 該報表是否按照第 357(1) 條所界定的適用的會計準則擬備；及 (由 2018 年第 35 號第 87 條修訂)
- (b) (如非如此擬備) 與該準則有事關重要的偏離之處的詳情及原因。

The financial statements for a financial year must state—

- (a) whether they have been prepared in accordance with the applicable accounting standards as defined by section 357(1); and (*Amended 35 of 2018 s. 87*)
- (b) if they have not been so prepared, the particulars of, and the reasons for, any material departure from those standards.

第 2 部

Part 2

公司 (不屬在提交報告方面獲豁免者) 須作出的披露

Disclosures for Companies not Falling within Reporting Exemption

1. 核數師的酬金

- (1) 關乎某財政年度的公司財務報表，須以獨立的總目述明核數師的酬金的款額。
- (2) 在本條中 ——
酬金 (remuneration) 就公司的核數師而言，包括該公司就該核數師的開支而支付的款項。

1. Remuneration of auditor

- (1) A company's financial statements for a financial year must state, under a separate heading, the amount of the remuneration of the auditor.
- (2) In this section—
remuneration (酬金), in relation to an auditor of a company, includes any sum paid by the company in respect of the auditor's expenses.