

聚焦  
Feature

# 新質生產力

New Productive Forces

獨立核數師報告及財務報告  
Independent Auditor's Report  
and Financial Statements  
2023-24

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## 獨立核數師報告 Independent Auditor's Report

致香港生產力促進局成員

(根據《香港生產力促進局條例》在香港註冊成立)

### 意見

本核數師(以下簡稱「我們」)已審計列載於第5至60頁香港生產力促進局(以下簡稱「生產力局」)及其附屬公司(「貴集團」)的綜合財務報表。此綜合財務報表包括於2024年3月31日的綜合及生產力局財務狀況表與截至該日止年度的綜合收支賬目、綜合及生產力局全面收益表、綜合資金變動表和綜合現金流量表，以及綜合財務報表附註，包括重大會計政策資料。

我們認為，該等綜合財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映 貴集團及生產力局於2024年3月31日的財務狀況，以及 貴集團及生產力局截至該日止年度的財務表現及 貴集團的綜合現金流量，並已遵照《香港生產力促進局條例》妥為擬備。

### 意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計綜合財務報表承擔的責任」部分進一步闡述。根據香港會計師公會發佈的《專業會計師道德守則》(以下簡稱「守則」)，我們獨立於 貴集團，並已履行守則中的其他專業道德責任。我們相信，我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

**TO THE MEMBERS OF HONG KONG PRODUCTIVITY COUNCIL**

(Incorporated in Hong Kong under the Hong Kong Productivity Council Ordinance)

### OPINION

We have audited the consolidated financial statements of Hong Kong Productivity Council (the "Council") and its subsidiaries (together the "Group") set out on pages 5 to 60, which comprise the consolidated and the Council's statement of financial position as at 31 March 2024, and the consolidated income and expenditure account, the consolidated and the Council's statement of comprehensive income, the consolidated statement of changes in funds and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the consolidated financial statements give a true and fair view of the financial position of the Group and the Council as at 31 March 2024, and of the financial performance of the Group and the Council and the Group's cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Productivity Council Ordinance.

### BASIS FOR OPINION

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We are independent of the Group in accordance with the HKICPA's "Code of Ethics for Professional Accountants" (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### 生產力局管理層就綜合財務報表須承擔的責任

生產力局管理層須根據香港會計師公會頒佈的《香港財務報告準則》和《香港生產力促進局條例》擬備真實而中肯的綜合財務報表，並落實其認為擬備綜合財務報表所必要的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

在擬備綜合財務報表時，生產力局管理層負責評估 貴集團的持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非生產力局管理層有意將 貴集團清盤或停止經營，或者別無其他實際的替代方案。

審計委員會協助生產力局成員履行監督 貴集團財務報告過程的職責。

### 核數師就審計綜合財務報表承擔的責任

我們的目標，是對綜合財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述獲取合理保證，並出具包括我們意見的核數師報告。本報告是根據《香港生產力促進局條例》第18條僅向全體成員報告。除此以外，本報告不可用作其他用途。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴綜合財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

### RESPONSIBILITIES OF MANAGEMENT OF THE COUNCIL FOR THE CONSOLIDATED FINANCIAL STATEMENTS

Management of the Council are responsible for the preparation of the consolidated financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Hong Kong Productivity Council Ordinance, and for such internal control as management of the Council determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management of the Council are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management of the Council either intend to liquidate the Group or to cease operations or have no realistic alternative but to do so.

The Audit Committee assists the Council members in overseeing the Group's financial reporting process.

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the consolidated 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 our opinion. Our report is made solely to you, as a body, in accordance with section 18 of the Hong Kong Productivity Council Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs 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 consolidated financial statements.

### 核數師就審計綜合財務報表承擔的責任 (續)

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致綜合財務報表存在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，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對 貴集團內部控制的有效性發表意見。
- 評價生產力局管理層所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對生產力局管理層採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對 貴集團的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意綜合財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致 貴集團不能持續經營。

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

As part of an audit in accordance with HKSA's, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 our 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management of the Council.
- Conclude on the appropriateness of the Council'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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

**核數師就審計綜合財務報表承擔的責任 (續)**

- 評價綜合財務報表的整體列報方式、結構和內容，包括披露，以及綜合財務報表是否中肯反映相關交易和事項。
- 就 貴集團內實體或業務活動的財務信息獲取充足、適當的審計憑證，以便對綜合財務報表發表意見。我們負責集團審計的方向、監督和執行。我們為審計意見承擔全部責任。

除其他事項外，我們與審計委員會溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

香港立信德豪會計師事務所有限公司  
執業會計師

余翠芳  
執業證書號碼：P05440

香港，2024年7月18日

**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Audit Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Limited  
Certified Public Accountants

Yu Tsui Fong  
Practicing Certificate Number P05440

Hong Kong, 18 July 2024

## 綜合財務狀況表

### Consolidated Statement of Financial Position

於2024年3月31日 As at 31 March 2024

	附註 Notes	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
<b>非流動資產</b>			
物業、廠房和設備	6	<b>207,313</b>	191,696
無形資產	7	<b>18,892</b>	13,643
使用權資產	13	<b>76</b>	569
		<b>226,281</b>	205,908
<b>流動資產</b>			
應收賬款及其他流動資產	9	<b>326,718</b>	279,567
現金、銀行存款及定期存款	10	<b>1,860,964</b>	1,996,984
		<b>2,187,682</b>	2,276,551
<b>流動負債</b>			
應付賬款及其他流動負債	11	<b>1,713,799</b>	1,849,725
租賃負債	14	<b>77</b>	533
應付稅項	23(c)	<b>35</b>	46
		<b>1,713,911</b>	1,850,304
<b>流動資產淨值</b>		<b>473,771</b>	426,247
<b>總資產減流動負債</b>		<b>700,052</b>	632,155
<b>非流動負債</b>			
租賃負債	14	<b>20</b>	103
<b>淨資產</b>		<b>700,032</b>	632,052
<b>總資金</b>			
生產力局應佔資本資助金及儲備		<b>697,910</b>	630,049
非控股權益	15(d)	<b>2,122</b>	2,003
	15	<b>700,032</b>	632,052

生產力局於2024年7月18日核准並許可發出。  
Approved and authorised for issue by the Council on 18 July 2024.

**Sunny Tan**  
陳祖恒  
主席  
Chairman

**Emil Yu Chen-on**  
于健安  
副主席  
Deputy Chairman

# 財務狀況表

## Statement of Financial Position

於2024年3月31日 As at 31 March 2024

		附註 Notes	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
<b>非流動資產</b>	<b>Non-current assets</b>			
物業、廠房和設備	Property, plant and equipment	6	<b>206,533</b>	190,999
無形資產	Intangible assets	7	<b>18,879</b>	13,627
使用權資產	Right-of-use assets	13	–	424
於附屬公司的投資	Investments in subsidiaries	8	<b>18,722</b>	18,722
			<b>244,134</b>	223,772
<b>流動資產</b>	<b>Current assets</b>			
應收賬款及其他流動資產	Accounts receivable and other current assets	9	<b>318,807</b>	272,188
應收附屬公司款項	Amounts due from subsidiaries	12	<b>1,761</b>	1,238
現金、銀行存款及定期存款	Cash, bank balances and fixed deposits	10	<b>1,827,001</b>	1,963,741
			<b>2,147,569</b>	2,237,167
<b>流動負債</b>	<b>Current liabilities</b>			
應付賬款及其他流動負債	Accounts payable and other current liabilities	11	<b>1,703,473</b>	1,838,280
應付附屬公司款項	Amounts due to subsidiaries	12	<b>13,193</b>	11,685
租賃負債	Lease liabilities	14	–	466
			<b>1,716,666</b>	1,850,431
<b>流動資產淨值</b>	<b>Net current assets</b>		<b>430,903</b>	386,736
<b>淨資產</b>	<b>Net assets</b>		<b>675,037</b>	610,508
<b>總資金</b>	<b>Total funds</b>	15	<b>675,037</b>	610,508

生產力局於2024年7月18日核准並許可發出。  
Approved and authorised for issue by the Council on 18 July 2024.

**Sunny Tan**  
陳祖恒  
主席  
Chairman

**Emil Yu Chen-on**  
于健安  
副主席  
Deputy Chairman



## 綜合資金變動表

### Consolidated Statement of Changes in Funds

截至2024年3月31日止年度 For the year ended 31 March 2024

歸屬於生產力局

Attributable to the Council

		資本 資助金 <b>Capital subvention fund</b> 港幣千元 <b>HK\$'000</b>	收入 資助儲備 <b>Revenue reserve</b> 港幣千元 <b>HK\$'000</b>	換算儲備 Exchange reserve 港幣千元 <b>HK\$'000</b>	非控股權益 總額 <b>Non- controlling interests Total</b> 港幣千元 <b>HK\$'000</b>	資金總額 <b>Total funds</b> 港幣千元 <b>HK\$'000</b>	
於2022年4月1日的結餘	At 1 April 2022	98,685	492,297	3,155	594,137	2,006	596,143
年內盈餘	Surplus for the year	-	43,734	-	43,734	186	43,920
年內其他全面收益：	Other comprehensive income for the year:						
換算中華人民共和國 (「中國」)業務賬目的 匯兌差異	Exchange difference on translation of financial statements of operations in the People's Republic of China ("PRC")	-	-	(2,106)	(2,106)	(189)	(2,295)
<b>年內全面收益總額</b>	<b>Total comprehensive income for the year</b>	-	43,734	(2,106)	41,628	(3)	41,625
資本資助金變動(附註15(a))	Movement in capital subvention fund (note 15(a))	(5,716)	-	-	(5,716)	-	(5,716)
於2023年3月31日的結餘	At 31 March 2023	92,969	536,031	1,049	630,049	2,003	632,052
於2023年4月1日的結餘	At 1 April 2023	<b>92,969</b>	<b>536,031</b>	<b>1,049</b>	<b>630,049</b>	<b>2,003</b>	<b>632,052</b>
年內盈餘	Surplus for the year	-	<b>74,894</b>	-	<b>74,894</b>	<b>234</b>	<b>75,128</b>
年內其他全面收益：	Other comprehensive income for the year:						
換算中國業務賬目的匯兌 差異	Exchange difference on translation of financial statements of operations in the PRC	-	-	<b>(1,355)</b>	<b>(1,355)</b>	<b>(115)</b>	<b>(1,470)</b>
<b>年內全面收益總額</b>	<b>Total comprehensive income for the year</b>	-	<b>74,894</b>	<b>(1,355)</b>	<b>73,539</b>	<b>119</b>	<b>73,658</b>
資本資助金變動(附註15(a))	Movement in capital subvention fund (note 15(a))	<b>(5,678)</b>	-	-	<b>(5,678)</b>	-	<b>(5,678)</b>
於2024年3月31日的結餘	At 31 March 2024	<b>87,291</b>	<b>610,925</b>	<b>(306)</b>	<b>697,910</b>	<b>2,122</b>	<b>700,032</b>

## 綜合收支賬目

## Consolidated Income and Expenditure Account

截至2024年3月31日止年度 For the year ended 31 March 2024

		附註 Notes	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
<b>收入</b>	<b>Income</b>			
經常性活動的政府資助	Government subvention for recurrent activities	16	<b>244,373</b>	239,283
服務收入	Service income	17	<b>847,842</b>	752,028
其他收入	Other income	18	<b>45,311</b>	22,010
			<b>1,137,526</b>	1,013,321
<b>支出</b>	<b>Expenditure</b>			
職員薪俸	Staff emoluments	19	<b>(517,123)</b>	(482,302)
其他支出	Other expenses	22	<b>(550,838)</b>	(492,648)
<b>除稅前盈餘</b>	<b>Surplus before tax</b>		<b>69,565</b>	38,371
所得稅	Income tax expense	23(a)	<b>(115)</b>	(167)
			<b>69,450</b>	38,204
從資本資助金轉入	Transfer from capital subvention fund	15(a)	<b>5,678</b>	5,716
<b>年內盈餘</b>	<b>Surplus for the year</b>		<b>75,128</b>	43,920
<b>歸屬於：</b>	<b>Attributable to:</b>			
生產力局	The Council	15(b)	<b>74,894</b>	43,734
非控股權益	Non-controlling interests	15(d)	<b>234</b>	186
			<b>75,128</b>	43,920

## 綜合全面收益表

### Consolidated Statement of Comprehensive Income

截至2024年3月31日止年度 For the year ended 31 March 2024

		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
年內盈餘	<b>Surplus for the year</b>	<b>75,128</b>	43,920
其他全面收益	<b>Other comprehensive income</b>		
可能於其後重新歸類至收支賬目的 其他全面收益：	Other comprehensive income that may be reclassified to income and expenditure account in subsequent periods:		
換算中華人民共和國(「中國」) 業務財務報表的匯兌差異	Exchange differences on translation of financial statements of operations in the People's Republic of China	<b>(1,470)</b>	(2,295)
年內其他全面收益(稅後)	<b>Other comprehensive income for the year, net of tax</b>	<b>(1,470)</b>	(2,295)
年內全面收益額	<b>Total comprehensive income for the year</b>	<b>73,658</b>	41,625
歸屬於：	<b>Attributable to:</b>		
生產力局	The Council	<b>73,539</b>	41,628
非控股權益	Non-controlling interests	<b>119</b>	(3)
		<b>73,658</b>	41,625

## 全面收益表

### Statement of Comprehensive Income

截至2024年3月31日止年度 For the year ended 31 March 2024

		附註 Notes	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
<b>收入</b>	<b>Income</b>			
經常性活動的政府資助	Government subvention for recurrent activities	16	<b>244,373</b>	239,283
服務收入	Service income	17	<b>810,144</b>	719,001
其他收入	Other income	18	<b>44,922</b>	21,619
			<b>1,099,439</b>	979,903
<b>支出</b>	<b>Expenditure</b>			
職員薪俸	Staff emoluments	19	<b>(507,003)</b>	(473,405)
其他支出	Other expenses	22	<b>(527,907)</b>	(473,148)
除稅前盈餘	Surplus before tax		<b>64,529</b>	33,350
所得稅	Income tax expenses	23(a)	–	–
			<b>64,529</b>	33,350
從資本資助金轉入	Transfer from capital subvention fund	15(a)	<b>5,678</b>	5,716
<b>年內盈餘及全面收益</b>	<b>Surplus and total comprehensive income for the year</b>	15(b)	<b>70,207</b>	39,066

## 綜合現金流量表 Consolidated Statement of Cash Flows

截至2024年3月31日止年度 For the year ended 31 March 2024

	Notes 附註	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
<b>經營活動產生的現金流量</b>			
除稅前盈餘		<b>69,565</b>	38,371
調整項：			
利息收入	18	<b>(12,877)</b>	(6,518)
租賃負債之利息	22	<b>5</b>	32
物業、廠房和設備的出售虧損	22	<b>977</b>	5,187
無形資產的出售虧損	22	<b>-</b>	4
折舊	22	<b>38,537</b>	37,326
攤銷	22	<b>8,563</b>	7,048
信貸虧損撥備	9(c)	<b>141</b>	(141)
<b>營運資金變動前之經營盈餘</b>		<b>104,911</b>	81,309
應收賬款及其他流動資產增加		<b>(47,482)</b>	(50,070)
受限現金減少／(增加)		<b>150,193</b>	(245,643)
應付賬款及其他流動負債 (減少)／增加		<b>(135,065)</b>	306,563
經營產生的現金		<b>72,557</b>	92,159
已付中國企業所得稅	23(c)	<b>(107)</b>	(271)
<b>經營活動產生的現金流量淨額</b>		<b>72,450</b>	91,888
<b>投資活動產生的現金流量</b>			
已收利息		<b>12,877</b>	6,518
新增三個月以上定期存款		<b>(465,715)</b>	(600,676)
三個月以上定期存款到期所得 款項		<b>460,892</b>	475,477
出售物業、廠房和設備所得款項		<b>90</b>	14
購買物業、廠房和設備		<b>(54,750)</b>	(47,048)
購買無形資產		<b>(13,813)</b>	(11,206)
<b>投資活動使用的現金流量淨額</b>		<b>(60,419)</b>	(176,920)
<b>融資活動現金流量</b>			
償還租賃負債	14	<b>(535)</b>	(520)
<b>融資活動使用的現金流量淨額</b>		<b>(535)</b>	(520)
現金及現金等價物 增加／(減少)淨額		<b>11,496</b>	(85,553)
現金及現金等價物期初餘額		<b>165,306</b>	254,528
匯率變動的影響		<b>(2,252)</b>	(3,669)
<b>現金及現金等價物期末餘額</b>	10	<b>174,550</b>	165,306

## 綜合財務報表附註

# Notes to the Consolidated Financial Statements

2024年3月31日 31 March 2024

### 1. 生產力局和集團資訊

香港生產力促進局（「生產力局」）是一家政府資助機構，於1967年根據《香港生產力促進局條例》成立。生產力局註冊辦事處和主要經營地點的地址為香港九龍達之路78號生產力大樓。

生產力局及其附屬公司（統稱「集團」）的主要業務是促進提高生產力、鼓勵更有效地利用資源，並通過開發或傳播活動、方法或技術，提出旨在提高本港工商業生產力的措施。

#### 附屬公司資訊

生產力局附屬公司的詳情如下：

名稱 Name	註冊成立及 營運地點 Place of incorporation and operation	已發行及 註冊資本 Particulars of issued and registered capital	集團 實際 權益 Group's effective interest	由生產 力局 持有 Held by the Council	由附屬 公司 持有 Held by subsidiaries	主要業務 Principal activities
生產力科技(控股)有限公司 HKPC Technology (Holdings) Company Limited	香港 Hong Kong	港幣 10,000 元 HK\$10,000	100%	100%	-	香港生產力促進局專利項目成果商品化 Commercialisation of patents project deliverables of HKPC
生產力(控股)有限公司 Productivity (Holdings) Limited	香港 Hong Kong	港幣 20,000,000 元 HK\$20,000,000	100%	100%	-	投資控股 Investment holding
生產力(東莞)諮詢有限公司 Productivity (Dongguan) Consulting Co. Ltd.	中國 PRC	港幣 5,000,000 元 HK\$5,000,000	100%	-	100%	顧問及培訓服務 Consultancy and training services
生產力(深圳)諮詢有限公司 Productivity (Shenzhen) Consulting Co. Ltd.	中國 PRC	港幣 1,610,000 元 HK\$1,610,000	100%	-	100%	顧問及培訓服務 Consultancy and training services
深圳深港生產力基地有限公司 Shenzhen SZ-HK Productivity Foundation Co. Ltd.	中國 PRC	人民幣 1,540,000 元 RMB1,540,000	64.94%	-	64.94%	顧問及培訓服務 Consultancy and training services
深圳深港生產力基地培訓中心 Shenzhen SZ-HK Productivity Foundation Training Institute	中國 PRC	人民幣 50,000 元 RMB50,000	64.94%	-	100%	培訓服務 Training services

### 1. COUNCIL AND GROUP INFORMATION

The Council is a subvented body corporate established in 1967 under the Hong Kong Productivity Council Ordinance. The address of its registered office and principal place of operation is at HKPC Building, 78 Tat Chee Avenue, Kowloon, Hong Kong.

The principal activities of the Council and its subsidiaries (together referred to as the "Group") are to promote increased productivity, encourage the more efficient utilisation of resources, and to advise measures designed to increase productivity via development or dissemination of programmes, methods or techniques for the business sectors in Hong Kong.

#### Information about subsidiaries

Particulars of the Council's subsidiaries are as follows:

## 1. 生產力局和集團資訊 (續)

### 與香港工業人工智能及機械人研發中心 (「FLAIR」) 的相關協議

FLAIR 是一家擔保有限公司，而生產力局則為 FLAIR 的唯一成員。FLAIR 致力於開發創新人工智能與機械人解決方案，促進香港企業發展智能製造。

儘管生產力局是 FLAIR 的唯一成員，但根據與政府簽訂的協議條款，生產力局不會享有可變回報的權益，並不能透過其對 FLAIR 的權利及權力影響此等回報。因此生產力局並未合併 FLAIR 的報表。

### 香港生產力促進局深圳創新及技術中心 (福田) (「SITC」)

SITC 是一個事業法人單位，而生產力局則為 SITC 的創辦單位之一。SITC 致力於提供創新科技應用相關的非牟利公共服務及推進大灣區的發展。

根據中華人民共和國有關法律法規，事業法人單位是沒有股東或成員，因此不得向生產力局分配利潤。由於生產力局不會享有可變回報的權益，並不能透過其對 SITC 的權利及權力影響此等回報。因此生產力局並未合併 SITC 的報表。

## 1. COUNCIL AND GROUP INFORMATION (continued)

### Agreement related to Hong Kong Industrial Artificial Intelligence and Robotics Centre Limited (“FLAIR”)

FLAIR was incorporated as a company limited by guarantee with the Council as the sole member. FLAIR aims to develop innovative solutions on artificial intelligence and robotics technologies to facilitate the intelligent manufacturing for Hong Kong enterprises.

Although the Council is the sole member of FLAIR, the Council has not consolidated the results of FLAIR since under the terms of the agreement entered into with the Government, the Council is not exposed to, and does not have the rights or the power to affect variable returns from its involvement with FLAIR.

### Hong Kong Productivity Council Shenzhen Innovation and Technology Centre (Futian) (“SITC”)

SITC was formed as an institution with the Council as one of the founders of SITC. SITC aims to provide non-profit making public services relating to the application of innovation and technology and support the development of the Greater Bay Area.

According to the relevant law and regulations of the People’s Republic of China, an institution has no shareholders or members, accordingly no profits can be distributed to the Council. As the Council is not exposed to, and does not have the rights or the power to affect variable returns from its involvement with SITC, the Council has not consolidated the results of SITC.

## 2. 應用香港財務報告準則（「香港財務報告準則」）

### (a) 應用新訂／經修訂香港財務報告準則 — 於2023年4月1日生效

香港財務報告準則 第17號	保險合同及相關修訂
香港會計準則第1號 及香港財務報告 準則實務公告 第2號之修訂	會計政策的披露
香港會計準則第8號 之修訂	會計估計的定義
香港會計準則 第12號之修訂	與單一交易產生的資產及 負債相關的遞延稅項
香港會計準則 第12號之修訂	全球稅制重塑 — 支柱二 規則範本

會計政策披露（香港會計準則第1號財務報表呈列及香港財務報告準則實務公告第2號：作出重大性判斷）

香港會計師公會（「香港會計師公會」）於2021年3月發佈了《香港財務報告準則實務公告第2號：作出重大性判斷》，為實體根據香港財務報告準則編制一般目的財務報表時如何作出重大性判斷提供非強制性指引。2021年4月，香港會計師公會發佈了《香港會計準則》第1號及香港財務報告準則實務公告第2號之修訂案。該修訂案旨在透過「重大會計政策資訊」取代「主要會計政策」的披露要求，使會計政策披露的資訊更具信息性。該修訂案還提供了在什麼情況下會計政策資訊可能被視為重大並因此需要披露的指導。

該等修訂不會影響本集團綜合財務報表任何項目的計量或列報，但會影響本集團會計政策的披露。

除上述提及，於2023年4月1日生效的新訂或經修訂香港財務報告準則對生產力局的會計政策並無重大影響。

## 2. ADOPTION OF HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”)

### (a) Adoption of new/revised HKFRSs — Effective 1 April 2023

HKFRS 17	Insurance Contracts and the related Amendments
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Deferred Tax Related to Assets and Liabilities arising from a Single Transaction
Amendments to HKAS 12	International Tax Reform— Pillar Two Model Rules

Disclosure of Accounting Policies (Amendments to HKAS 1 Presentation of Financial Statements and HKFRS Practice Statement 2 Making Materiality Judgements)

The Hong Kong Institute of Certified Public Accountants (“HKICPA”) issued HKFRS Practice Statement 2 Making Materiality Judgements in March 2021 to provide entities with non-mandatory guidance on how to make materiality judgements when preparing their general purpose financial statements in accordance with HKFRS. In April 2021, the HKICPA issued amendments to HKAS 1 and HKFRS Practice Statement 2. The amendments aim to make accounting policy disclosures more informative by replacing the requirement to disclose ‘significant accounting policies’ with ‘material accounting policy information’. The amendments also provide guidance under what circumstance, the accounting policy information is likely to be considered material and therefore requiring disclosure.

These amendments have no effect on the measurement or presentation of any items in the consolidated financial statements of the Group but affect the disclosure of accounting policies of the Group.

Except for the above, the new or revised HKFRSs that are effective from 1 April 2023 did not have any material impact on the Council’s accounting policies.



## 2. 應用香港財務報告準則（「香港財務報告準則」）（續）

### (b) 已頒佈但尚未生效之新訂或經修訂香港財務報告準則

下列可能與本集團財務報表相關的新訂或經修訂香港財務報告準則已經發佈但尚未生效，亦未由本集團提早採用。

香港會計準則第1號之修訂	將負債分類為流動或非流動 <sup>1</sup>
香港會計準則第1號之修訂	附有契約的非流動負債 <sup>1</sup>
香港財務報告準則第16號之修訂	售後回租中的租賃負債 <sup>1</sup>
香港會計準則第7號及香港財務報告準則第7號之修訂	供應商融資安排 <sup>1</sup>
香港會計準則第21號之修訂	缺乏可兌換性 <sup>2</sup>

<sup>1</sup> 於2024年1月1日或之後開始之年度期間生效

<sup>2</sup> 於2025年1月1日或之後開始之年度期間生效

截至2024年3月31日止年度，本集團對採用這些已發佈但尚未生效的香港財務報告準則的影響進行了初步評估，並預計在採用時不會對本集團的經營業績和財務狀況產生重大影響。

## 2. ADOPTION OF HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (continued)

### (b) New or amended HKFRSs that have been issued but are not yet effective

The following new or amended HKFRSs, potentially relevant to the Group’s financial statements, have been issued, but are not yet effective and have not been early adopted by the Group.

Amendments to HKAS 1	Classification of Liabilities as Current or Non-current <sup>1</sup>
Amendments to HKAS 1	Non-current Liabilities with Covenants <sup>1</sup>
Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback <sup>1</sup>
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements <sup>1</sup>
Amendments to HKAS 21	Lack of Exchangeability <sup>2</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2024

<sup>2</sup> Effective for annual periods beginning on or after 1 January 2025.

During the year ended 31 March 2024, the Group performed a preliminary assessment on the impact of the adoption of these issued but not yet effective HKFRSs, and expected no significant impact to the Group’s results of operations and financial position upon adoption.

### 3. 編製基準

#### (a) 遵例聲明

本財務報表是按照香港會計師公會頒佈的香港財務報告準則(包括所有香港財務報告準則、香港會計準則及詮釋)和香港生產力促進局條例編製。

#### (b) 財務報表的編制基準

本財務報表按照歷史成本法在持續經營的基礎上編製。除另有所指外，本財務報表以港幣呈列，所有數值以四捨五入法計至最接近千位。

#### (c) 綜合賬目之基準

綜合財務報表包括生產力局及其附屬公司(統稱「集團」)的財務報表。附屬公司指由生產力局直接或間接控制的實體(包括結構性實體)。當集團可從其對被投資方的參與中取得各種收益，或有權取得此類收益，且有能力通過其對被投資方的控制權影響此類收益(即賦予集團當前指揮被投資方之相關活動的能力的現有權利)，則集團取得控制權。

附屬公司的財務報表編製的報告日期與生產力局相同，且採用相同會計原理進行編製。附屬公司的財務報表結果從集團獲取控制權之日起合併，至控制權停止之日結束。

### 3. BASIS OF PREPARATION

#### (a) Statement of compliance

These financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") (which include all Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations) issued by the HKICPA and the Hong Kong Productivity Council Ordinance.

#### (b) Basis of preparation of financial statements

These financial statements have been prepared on a going concern basis, under the historical cost convention and are presented in Hong Kong dollars ("HK\$") and all values are rounded to the nearest thousand except where otherwise indicated.

#### (c) Basis of consolidation

The consolidated financial statements include the financial statements of the Council and its subsidiaries (collectively referred to as the "Group"). A subsidiary is an entity (including a structured entity), directly or indirectly, controlled by the Council. Control is achieved when the Council has power over the investee, is exposed or has rights to variable returns from its involvement with the investee, and has the ability to affect those returns through its power over the investee (i.e., existing rights that give the Group the current ability to direct the relevant activities of the investee).

The financial statements of the subsidiaries are prepared for the same reporting period as the Council, using consistent accounting policies. The results of subsidiaries are consolidated from the date on which the Group obtains control, and continue to be consolidated until the date that such control ceases.

### 3. 編製基準(續)

#### (c) 綜合賬目之基準(續)

收支和其他全面收益的各組成部分歸屬於生產力局和非控股權益，即使能導致非控股權益產生虧損。所有集團內資產和負債、權益、收入、支出和集團成員機構之間的交易相關的現金流均在合併時全額抵銷。

如果集團失去對附屬公司的控制權，則其終止確認以下內容(i)附屬公司的資產(包括商譽)和負債，(ii)任何非控股權益的賬面金額，和(iii)計入權益的累積折算差額；並確認(i)收到的代價的公允價值，(ii)任何保留投資的公允價值，和(iii)於收支賬目產生的任何盈餘或虧損。集團之前計入其他全面收益的組成成分份額將被適當重分類進損益或留存利潤，且與集團直接出售相關資產或負債時所要求的依據相同。

生產力局財務狀況表所示於附屬公司的投資，是按成本減去減值虧損後入賬。

### 4. 會計政策

#### (a) 非控股權益

非控股權益是指附屬公司中並非直接或間接由生產力局享有的權益份額，而本集團並沒有與這些權益的持有人訂立任何額外條款，從而有可能導致本集團整體就這些權益負有符合金融負債定義的合約責任。對於企業合併，本集團可選擇按照公允價值或按比例應佔附屬公司可辨認淨資產份額，對任何非控制性權益進行計量。

非控股權益在綜合財務狀況表的資金項目中列示，並與生產力局應佔的資金分開列示。集團業績內的非控股權益，在綜合收支賬目和綜合全面收益表中列示為年內盈利或虧損總額及全面收益總額於非控股權益及生產力局之間的分配。

### 3. BASIS OF PREPARATION (continued)

#### (c) Basis of consolidation (continued)

Income and expenditure and each component of other comprehensive income are attributed to the Council and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

If the Group loses control over a subsidiary, it derecognises (i) the assets (including goodwill) and liabilities of the subsidiary, (ii) the carrying amount of any non-controlling interest and (iii) the cumulative translation differences recorded in equity; and recognises (i) the fair value of the consideration received, (ii) the fair value of any investment retained and (iii) any resulting surplus or deficit in the income and expenditure account. The Group's share of components previously recognised in other comprehensive income is reclassified to the income and expenditure account or retained profits, as appropriate, on the same basis as would be required if the Group had directly disposed of the related assets or liabilities.

In the Council's statement of financial position, investment in subsidiaries is stated at cost less impairment losses.

### 4. ACCOUNTING POLICIES

#### (a) Non-controlling interests

Non-controlling interests represent the equity in a subsidiary not attributable directly or indirectly to the Council, and in respect of which the Group has not agreed any additional terms with the holders of those interests which would result in the Group as a whole having a contractual obligation in respect of those interests that meets the definition of a financial liability. For each business combination, the Group can elect to measure any non-controlling interests either at fair value or at their proportionate share of the subsidiary's net identifiable assets.

Non-controlling interests are presented in the consolidated statement of financial position within total funds, separately from funds attributable to the Council. Non-controlling interests in the results of the Group are presented on the face of the consolidated income and expenditure account and the consolidated statement of comprehensive income as an allocation of the total surplus or deficit and total comprehensive income for the year between non-controlling interests and the Council.

**4. 會計政策 (續)**

**(b) 物業、廠房和設備**

物業、廠房及設備乃按成本減累計折舊及任何減值虧損列賬。

物業、廠房和設備的折舊是將固定資產的成本減去任何估計剩餘價值，以下的估計可用年限內以直線法撇銷計算：

香港生產力促進局大樓 (「生產力大樓」)	50年
租賃樓宇改善工程	
— 辦公室	10年
— 非辦公室	3年
傢俱及設備	3至10年

生產力局會每年審閱固定資產的可用年限和任何殘值。

報廢或出售物業、廠房和設備所產生的收益或虧損是以出售所得款項淨額與該資產的賬面金額之間的差額釐定，並於報廢或出售日在收支賬目中確認。

**(c) 無形資產**

無形資產包括電腦軟件。所購入電腦軟件之成本按購入及使用該特定軟件所產生的成本為基準資本化，並按成本減累計攤銷及減值虧損於財務狀況表列賬。電腦軟件之攤銷乃按資產估計可使用的3年年期於收支賬目中以直線法扣除。

**4. ACCOUNTING POLICIES (continued)**

**(b) Property, plant and equipment**

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

Depreciation is calculated to write off the cost of items of property, plant and equipment, less their estimated residual value, if any, using the straight-line method over their estimated useful lives as follows:

Hong Kong Productivity Council Building (“HKPC Building”)	50 years
Leasehold improvements	
— Office	10 years
— Non-office	3 years
Furniture and equipment	3 to 10 years

Both the useful life of an asset and its residual value, if any, are reviewed annually.

The gain or loss arising from the retirement or disposal of an item of property, plant and equipment is determined as the difference between the net disposal proceeds and the carrying amount of the item and is recognised in the income and expenditure account on the date of retirement or disposal.

**(c) Intangible assets**

Intangible assets mainly comprise computer software. Computer software costs are capitalised on the basis of the costs incurred to acquire and bring to use the specific software and are stated in the statement of financial position at cost less accumulated amortisation and impairment losses. Amortisation of computer software is charged to the income and expenditure account on a straight-line basis over the assets’ estimated useful lives of 3 years.

#### 4. 會計政策 (續)

##### (d) 租賃

###### 本集團作為承租人

倘合約為換取代價而給予在一段時間內控制可識別資產使用的權利，則該合約是租賃或包含租賃。

本集團於租賃開始日期確認使用權資產及租賃負債。使用權資產最初以成本(包括租賃負債初始計量、初期直接成本、修復費用、起租日或之前的已付款減已收取的租賃優惠)計量，然後按成本減任何累計折舊及減值計量。使用權資產以直線法按其可使用年期或租期(以較短者為準)折舊。

租賃負債最初以起租日當天的未付租賃付款的現值計量，並按租賃隱含利率折現，或如該利率不能容易確定，則按承租人的增量借款利率折現。本集團一般會使用其增量借款利率作為折現率。其後，租賃負債將隨其利息成本而增加以及支付租賃付款而減少。

短期租賃(租期12個月或以下的租賃)及低價值租賃的相關付款，按直線法列入收支帳目中。

###### 本集團作為出租人

經營租賃之租金收入乃按有關租賃協議之租期以直線法於收支帳目中確認。為協商及安排協議的初始直接成本乃加至租賃資產之賬面值並於租期以直線法攤銷。

#### 4. ACCOUNTING POLICIES (continued)

##### (d) Leases

###### *The Group as a lessee*

A contract is, or contains, a lease if the contract conveys a right to control the use of an identified asset for a period of time in exchange for consideration.

The Group recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost (which comprises the initial measurement of lease liabilities, initial direct costs, reinstatement costs, any payments made at or before the commencement date less any lease incentives received), and subsequently at cost less any accumulated depreciation and impairment losses. The right-of-use asset is depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the lessee's incremental borrowing rate is used. Generally, the Group uses its incremental borrowing rate as the discount rate. The lease liability is subsequently increased by the interest cost on the lease liability and decreased by lease payments made.

Payments associated with short-term leases (i.e., leases with a lease term of 12 months or less) and low value leases are recognised on a straight-line basis as expenses in the income and expenditure account.

###### *The Group as a lessor*

Rental income is recognised in the income and expenditure account on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

**4. 會計政策 (續)****(e) 資產減值****(i) 權益證券投資的減值**

本集團在每報告期末日審閱按成本或攤銷成本入賬的權益證券投資，以確定是否有客觀的減值證據。客觀的減值證據包括集團注意到有關以下一宗或多宗損失事件的可觀察資訊：

- 投資者出現重大的財務困難；
- 違反合約，如投資者拖欠或未履行利息或本金付款；
- 投資者很可能面臨破產或其他財務重組；
- 技術、市場、經濟或法律環境出現對投資者構成負面影響的重大變動；以及
- 投資者投資的公允價值顯著或長期跌至低於成本，

對於附屬公司，減值虧損按該投資的可收回數額與其賬面金額作比較而計量。如果按附註4(e)(iii)用以釐定可收回數額的估計數額出現了正面的變化，有關的減值虧損便會轉回。

**4. ACCOUNTING POLICIES (continued)****(e) Impairment of assets****(i) Impairment of investment in equity securities**

Investments in equity securities that are stated at cost or amortised cost are reviewed at the end of each reporting period to determine whether there is objective evidence of impairment, which includes observable data that comes to the attention of the Group about one or more of the following loss events:

- Significant financial difficulty of the investee;
- A breach of contract, such as a default or delinquency in interest or principal payments by the investee;
- it becoming probable that the investee will enter bankruptcy or other financial reorganisation;
- significant changes in the technological, market, economic or legal environment that have an adverse effect on the investee; and
- a significant or prolonged decline in the fair value of an investment in the investee below its cost.

For investments in subsidiaries, the impairment loss is measured by comparing the recoverable amount of the investment with its carrying amount. The impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount in accordance with note 4(e)(iii).

#### 4. 會計政策 (續)

##### (e) 資產減值 (續)

##### (ii) 應收賬款及合約資產的減值

本集團確認對所有按成本或攤銷成本入賬的債務工具作預期信貸虧損的撥備。預期信貸虧損乃基於根據合約到期的合約現金流量與本集團預期收取的所有現金流量之間的差額而釐定，並以原實際利率的近似值貼現。預期現金流量將包括出售所持抵押的現金流量或組成合約條款的其他信貸提升措施。

##### 常規法

預期信貸虧損分兩個階段進行確認。就自初始確認起未有顯著增加的信貸風險而言，就未來12個月內可能發生違約事件而導致的信貸虧損（12個月預期信貸虧損）作出預期信貸虧損撥備。就自初始確認起經已顯著增加的信貸風險而言，不論何時發生違約，於餘下風險年期內的預期信貸虧損均須計提虧損撥備（全期預期信貸虧損）。

於各報告日期，本集團評估金融工具的信貸風險自初始確認以來是否顯著增加。於評估時，本集團就金融工具於報告日期發生違約的風險與金融工具於初始確認日期發生違約的風險進行比較，並考慮無須付出不必要成本或努力可得之合理且可靠之資料，包括過往及前瞻性資料。

##### 簡化法

就不包含重大融資部分的應收賬款及合約資產而言或倘本集團應用不調整重大融資部分的實際權宜法，則本集團應用簡化法計算預期信貸虧損。根據簡化法，本集團並無追蹤信貸風險的變化，而於各報告日期根據全期預期信貸虧損確認虧損撥備。本集團已根據其以往信貸虧損經驗，建立撥備矩陣，並就債務人及經濟環境的特定前瞻性因素作出調整。

#### 4. ACCOUNTING POLICIES (continued)

##### (e) Impairment of assets (continued)

##### (ii) Impairment of accounts receivable and contract assets

The Group assesses an allowance for expected credit losses ("ECL") for all debt instruments stated at cost or amortised cost. ECL are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

##### General approach

ECL are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECL are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

At each reporting date, the Group assesses whether the credit risk on a financial instrument has increased significantly since initial recognition. When making the assessment, the Group compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information that is available without undue cost or effort, including historical and forward-looking information.

##### Simplified approach

For accounts receivable and contract assets that do not contain a significant financing component or when the Group applies the practical expedient of not adjusting the effect of a significant financing component, the Group applies the simplified approach in calculating ECL. Under the simplified approach, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECL at each reporting date. The Group has established an allowance matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

**4. 會計政策(續)****(e) 資產減值(續)****(iii) 其他資產的減值**

集團在每個報告期末日審閱內部和外來的資訊，以確定無形資產、物業、廠房和設備、使用權資產及於附屬公司的投資是否出現減值跡象，或是以往確認的減值虧損已經不再存在或可能已經減少。

如果出現任何這類跡象，便會估計資產的可收回數額。

## — 計算可收回數額

資產的可收回數額是其淨銷售價與使用價值兩者中的較高者。在評估使用價值時，預計未來現金流量會按照能反映當時市場對貨幣時間價值和資產特定風險的評估的稅前折現率，折現至其現值。如果資產所產生的現金流入基本上並非獨立於其他資產所產生的現金流入，則以能產生獨立現金流的最小資產類別（即現金產生單元）來確定可收回數額。

## — 確認減值虧損

當資產或所屬現金產生單元的賬面金額高於其可收回數額時，減值虧損便會在收支賬目中確認。分配現金產生單元所確認的減值虧損時，是按比例減少該單元（或該組單元）內資產的賬面金額，但資產的賬面值不得減少至低於其個別公允價值減去出售成本後所得的金額或其使用價值（如能確定）。

**4. ACCOUNTING POLICIES (continued)****(e) Impairment of assets (continued)****(iii) Impairment of other assets**

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that the intangible assets, property, plant and equipment, right-of-use assets and investments in subsidiaries may be impaired or an impairment loss previously recognised no longer exists or may have decreased.

If any such indication exists, the asset's recoverable amount is estimated.

## — Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs of disposal and value-in-use. In assessing value-in-use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows independently of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash flows independently (i.e. a cash-generating unit).

## — Recognition of impairment losses

An impairment loss is recognised in the income and expenditure account if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognised in respect of cash-generating units are allocated to reduce the carrying amount of the assets in the unit (or group of units) on a pro rata basis, except that the carrying value of an asset will not be reduced below its individual fair value less costs of disposal, or value-in-use, if determinable.



#### 4. 會計政策 (續)

##### (e) 資產減值 (續)

##### (iii) 其他資產的減值 (續)

##### — 轉回減值虧損

如果用以釐定可收回數額的估計數額出現正面的變化，有關的減值虧損便會轉回。所轉回的減值虧損以在以往年度假若沒有確認任何減值虧損而應已釐定的資產賬面金額為限。所轉回的減值虧損在確認轉回的年度內計入收支賬目中。

##### (f) 應收賬款

應收賬款按公允價值初始確認，其後按實際利率法計算的攤銷成本減去減值準備入賬。

##### (g) 應付賬款及應計費用

應付賬款及應計費用按公允價值初始確認，其後採用實際利率法按攤銷成本入賬。

##### (h) 現金及現金等價物

現金及現金等價物包括銀行存款及現金、存放於銀行及其他財務機構的活期存款，以及短期和高流動性的投資；這些投資可以即時轉換為已知數額的現金，且其價值的變動風險不大，並在購入後三個月內到期。

#### 4. ACCOUNTING POLICIES (continued)

##### (e) Impairment of assets (continued)

##### (iii) Impairment of other assets (continued)

##### — Reversals of impairment losses

An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount. A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the income and expenditure account in the year in which the reversals are recognised.

##### (f) Receivables

Receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less allowance for impairment.

##### (g) Accounts payable and accruals

Accounts payable and accruals are initially recognised at fair value and subsequently stated at amortised cost using the effective interest method.

##### (h) Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of original maturities when placed.

**4. 會計政策 (續)****(i) 僱員福利****(i) 短期僱員福利**

短期僱員福利是指預計在僱員提供相關服務的年度報告期末後十二個月之前將悉數結付的僱員福利(離職福利除外)。短期僱員福利於僱員提供相關服務的期間確認。

**(ii) 界定供款退休計劃**

向界定供款退休計劃之供款，於僱員提供服務時在損益確認為收支。

**(j) 所得稅**

本年度所得稅包括當期所得稅和遞延所得稅資產與負債的變動。當期所得稅和遞延所得稅資產與負債的變動均在收支賬目中確認，但如直接與在其他全面收益或資金中確認的項目有關，相關稅額則分別在其他全面收益或直接在資金中確認。

當期所得稅是按本年度應課稅收入，根據在報告期末日已頒佈或實質上已頒佈的稅率計算的預期應付稅項，加上以往年度應付稅項的任何調整。

遞延所得稅資產與負債分別由可抵扣和應稅暫時差異產生。暫時差異是指資產與負債在財務報表上的賬面金額跟這些資產與負債的計稅基礎的差異。遞延所得稅資產也可以由未利用可抵扣虧損和未利用稅款抵減產生。除了初始確認資產與負債所產生的差異外，所有遞延所得稅負債和遞延所得稅資產(只限於很可能獲得能利用該遞延所得稅資產來抵扣的未來應稅利潤)都會確認。

**4. ACCOUNTING POLICIES (continued)****(i) Employee benefits****(i) Short term employee benefits**

Short term employee benefits are employee benefits (other than termination benefits) that are expected to be settled wholly within twelve months after the end of the reporting period in which the employees render the related service. Short term employee benefits are recognised in the year when the employees render the related service.

**(ii) Defined contribution retirement plan**

Contributions to defined contribution retirement plans are recognised as an expense in the income and expenditure account when the services are rendered by the employees.

**(j) Income tax**

Income tax for the year comprises current tax and movements in deferred tax assets and liabilities. Current tax and movements in deferred tax assets and liabilities are recognised in the income and expenditure account except to the extent that they relate to items recognised in other comprehensive income or directly in funds, in which case the relevant amounts of tax are recognised in other comprehensive income or directly in funds, respectively.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the end of the reporting period, and any adjustment to tax payable in respect of previous years.

Deferred tax assets and liabilities arise from deductible and taxable temporary differences respectively, being the differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax assets also arise from unused tax losses and unused tax credits. Apart from differences which arise on initial recognition of assets and liabilities, all deferred tax liabilities, and all deferred tax assets to the extent that it is probable that future taxable profits will be available against which the asset can be utilised, are recognised.

#### 4. 會計政策(續)

##### (k) 撥備及或有負債

如果集團就已發生的事件承擔法律或推定責任，因而預期會導致含有經濟效益的資源外流，在可以作出可靠的估計時，集團便會就不確定的時間或數額的負債計提撥備。

如果含有經濟效益的資源外流的可能性較低，或是無法對有關數額作出可靠的估計，便會將該義務披露為或有負債，但資源外流的可能性極低則除外。如果集團的責任須視乎某宗或多宗未來事件是否發生才能確定是否存在，亦會披露為或有負債。

##### (l) 收入確認

收入按照已收或應收代價的公允價值入賬。如果經濟利益很可能會流入集團，而收入和支出(如適用)又能夠可靠地計量時，下列各項收入便會在收支賬目中確認：

##### (i) 政府資助

當可以合理地確定集團將會符合收入資助的附帶條件並會收到資助時，便會在收支賬目內將經常性活動的政府資助確認為收入。政府資助如用以償付集團營運支出，則會有系統地在支出產生的同一會計年度列作收入，並在收支賬目內確認。財政年度內用作經常性活動的未動用政府資助將由生產力局保留作儲備，儲備上限由生產力局與香港特別行政區政府(「政府」)協定。超出上限的數額將於下一個財政年度退還予政府。

##### (ii) 政府補助

如果有合理保證會收到補助金並且符合所有附加條件，則政府補助按其公允價值確認。當補助與費用項目相關時，乃按已支付的有關補助費用，有系統地去確認為收入。

#### 4. ACCOUNTING POLICIES (continued)

##### (k) Provisions and contingent liabilities

Provisions are recognised for liabilities of uncertain timing or amount when the Group has a legal or constructive obligation arising as a result of a past event, which it is probable will result in an outflow of economic benefits that can be reliably estimated.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, the existence of which will only be confirmed by the occurrence or non-occurrence of one or more future events, are also disclosed as contingent liabilities.

##### (l) Income recognition

Income is measured at the fair value of the consideration received or receivable. Provided it is probable that the economic benefits will flow to the Group and the income and expenditure, if applicable, can be measured reliably, income is recognised in the income and expenditure account as follows:

##### (i) Government subventions

Government subventions for recurrent activities are recognised as income in the income and expenditure account when there is reasonable assurance that the Group will comply with the conditions attaching with them and that the subventions will be received. Government subventions that compensate the Group for expenditure incurred are recognised as income in the income and expenditure account on a systematic basis in the same periods in which the expenditure are incurred. Unspent subventions for recurrent activities arising in the financial year will be retained by the Council as reserves up to a limit as agreed with the Government of the Hong Kong Special Administrative Region ("the Government"). Amount in excess of the limit will be returned to the Government in the following financial year.

##### (ii) Government grants

Government grants are recognised at their fair value where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the costs, which it is intended to compensate, are expensed.

**4. 會計政策 (續)****(i) 收入確認 (續)****(iii) 來自客戶合約之收入**

客戶服務合約收入於服務的控制權轉移予客戶時予以確認，而該金額反映本集團預期就交換該等服務有權獲得的代價。

當合約中的代價包括可變金額時，估計代價為本集團將服務轉移予客戶而有權獲得的金額。估計可變代價在合約開始時作出估計並受其約束，直至與可變代價相關的不確定性消除時累計已確認收入金額極有可能不會發生重大收入轉回。

由於客戶於集團履約時，同時收取及消耗集團履約的效益或集團履約並未創造對集團具有其他用途的資產，且集團對於迄今已完成的履約具有可執行的取得款項權利，所以隨時間推移確認提供服務的收入，並採用輸入法計量完成服務進度。輸入法按已實際產生的成本佔完成服務所需估計總成本的比例確認收入。當服務合約未能夠滿足在一段時間內確認收入的準則時，服務收入於服務控制權轉移至客戶的時間點確認。

**(m) 合約資產**

合約資產乃就換取已向客戶轉移之貨品或服務而收取代價之權利。倘本集團於客戶支付代價前或到期付款前已向客戶轉移貨品或服務，則就附帶條件賺取之代價確認合約資產。

**(n) 合約負債**

合約負債為本集團因已向客戶收取代價（或代價款項已到期）而須向客戶轉移貨品或服務之責任。倘客戶於本集團將貨品或服務轉移予客戶前支付代價，則於作出付款或到期付款時（以較早者為準）確認合約負債。合約負債於本集團履行合約時確認為收入。

**4. ACCOUNTING POLICIES (continued)****(i) Income recognition (continued)****(iii) Revenue from contracts with customers**

Revenue from service contracts is recognised when control of services is transferred to the customers at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services.

When the consideration in a contract includes a variable amount, the amount of consideration is estimated to which the Group will be entitled in exchange for transferring the services to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the uncertainty associated with the variable consideration is subsequently resolved.

Service income is generally recognised over time, using an input method to measure the progress towards complete satisfaction of the service, because the customer simultaneously receives and consumes the benefits provided by the Group or the Group's performance does not create an asset with an alternative use to the Group and the Group has an enforceable right to payment for performance completed to date. The input method recognises revenue based on the proportion of the actual costs incurred relative to the estimated total costs for satisfaction of the services. Where the criteria for over-time recognition are not met, service income is recognised at a point in time when control of the service is transferred to the customer.

**(m) Contract assets**

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Group performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

**(n) Contract liabilities**

A contract liability is the obligation to transfer goods or services to a customer for which the Group has received a consideration (or an amount of consideration that is due) from the customer. If a customer pays the consideration before the Group transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Group performs under the contract.

#### 4. 會計政策 (續)

##### (o) 合約成本

除撥充存貨、物業、廠房和設備以及無形資產資本化的成本外，倘符合以下全部條件，則因履行客戶合約而產生之成本亦會資本化：

- (i) 成本與合約或集團能具體識別之預計合約直接相關。
- (ii) 成本為集團產生或提升資源而該資源將於日後用於履行履約責任。
- (iii) 成本預期可予收回。

資本化之合約成本按與資產相關之收入確認模式一致之系統化基準攤銷及於收支賬目扣除。其他合約成本於產生時列作開支。

##### (p) 外幣換算

每月的外幣交易按當月平均外幣匯率換算。以外幣為單位的貨幣資產與負債則按報告期末日的外幣匯率換算。匯兌盈虧在收支賬目內確認。

香港境外經營的業績按與交易日的外幣匯率相若的匯率換算為港幣。財務狀況表項目則按報告期末日的外幣匯率換算為港幣。

所產生的匯兌差額確認在其他全面收益並分開累計於換算儲備中。

##### (q) 資本資助金

以前年度累積用於償付本集團對購置的資助資產之資本資助金按照資助資產可用年限確認在收支賬目中。

#### 4. ACCOUNTING POLICIES (continued)

##### (o) Contract costs

Other than the costs which are capitalised as inventories, property, plant and equipment, or intangible assets, costs incurred to fulfil a contract with a customer are capitalised as an asset if all of the following criteria are met:

- (i) The costs relate directly to a contract or to an anticipated contract that the Group can specifically identify.
- (ii) The costs generate or enhance resources of the Group that will be used in satisfying performance obligations in the future.
- (iii) The costs are expected to be recovered.

The capitalised contract costs are amortised and charged to the income and expenditure account on a systematic basis that is consistent with the pattern of the revenue to which the asset related is recognised. Other contract costs are expensed as incurred.

##### (p) Translation of foreign currencies

Foreign currency transactions during the month are translated at the foreign exchange rates ruling at the average rate for that month. Monetary assets and liabilities denominated in foreign currencies are translated at the foreign exchange rates ruling at the reporting date. Exchange gains and losses are recognised in the income and expenditure account.

The results of operations outside Hong Kong are translated into Hong Kong dollars at the exchange rates approximating the foreign exchange rates ruling at the dates of the transactions. Statement of financial position items are translated to Hong Kong dollars at the closing foreign exchange rate at the reporting date.

The resulting exchange differences are recognised in other comprehensive income and accumulated separately in the exchange reserve.

##### (q) Capital subvention fund

The capital subvention fund accumulated from the prior years to compensate the Group for the costs of the subvented assets is recognised in the income and expenditure account over the useful lives of the subvented assets.

**4. 會計政策 (續)****(r) 關聯人士**

(a) 倘某人士屬以下身份，則該人士或其近親與本集團有關連：

- (i) 控制或共同控制集團；
- (ii) 對集團有重大影響力；或
- (iii) 是集團的關鍵管理人員。

(b) 倘以下任何條件適用，則某實體與本集團有關連：

- (i) 該實體及本集團為同一集團的成員。
- (ii) 某一實體為另一實體的聯營公司或合營企業（或為某一集團成員的聯營公司或合營企業，而另一實體亦為成員）。
- (iii) 實體與集團均是同一第三方的合營企業。
- (iv) 其中一家實體是第三方實體的合營企業，而另一實體則是第三方實體的聯營公司。
- (v) 該實體乃為本集團或與本集團有關連實體的僱員福利而設的離職後福利計劃。
- (vi) 該實體受第(a)點列明人士控制或共同控制。
- (vii) 於第(a)(i)點列明人士對該實體擁有重大影響力或為該實體（或該實體母公司）的主要管理人員。
- (viii) 該實體或其所屬集團的任何成員公司向本集團提供主要管理人員服務。

**4. ACCOUNTING POLICIES (continued)****(r) Related parties**

(a) A person or a close member of that person's family is related to the Group if that person:

- (i) has control or joint control over the Group;
- (ii) has significant influence over the Group; or
- (iii) is a member of key management personnel of the Group.

(b) An entity is related to the Group if any of the following conditions apply:

- (i) The entity and the Group are members of the same group.
- (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
- (iii) Both entities are joint ventures of the same third party.
- (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- (v) The entity is a post-employment benefit plan for the benefit of the employees of the Group or an entity related to the Group.
- (vi) The entity is controlled or jointly controlled by a person identified in (a).
- (vii) A person identified in (a)(i) has significant influence over the entity or is a member of key management personnel of the entity (or of a parent of the entity).
- (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Group.

#### 4. 會計政策 (續)

##### (r) 關聯人士 (續)

一名人士的近親為預期於與有關實體進行交易時可能影響該名人士或受其影響的家族成員，其中包括：

- (i) 該名人士的子女及配偶或同居伴侶；
- (ii) 該名人士配偶或同居伴侶的子女；及
- (iii) 該名人士或其配偶或同居伴侶的受撫養人。

#### 5. 重大會計判斷和估計

本集團財務報表的編製要求管理層對影響所報告的收入、費用、資產和負債金額以及其後附披露和或有負債披露做出判斷、估計與假設。這些假設和估計的不確定性可導致未來需對受影響的資產或負債賬面金額作出重大調整。

以下為截至報告期末有關未來關鍵假設以及估計不確定性的其他關鍵來源，可能會導致未來會計期間資產和負債賬面金額的重大調整。

##### 收入和工作成本的估計

本集團將會根據個別服務合約條款，當能符合香港財務報告準則第15號中35段時隨時間確認服務收入或在資產控制權轉移給客戶的時間點確認收入。對於隨時間確認的服務收入，本集團於合約進行期間，檢討及修訂各合約之合約收入和合約成本的估計。服務收入預算乃根據相關合約所載之條款而定。服務成本預算主要包括員工成本和材料成本，並按有豐富經驗的管理層釐定。為確保預算準確適時，管理層透過將預算款項與實際產生的款額作出比較，以定期檢討管理預算。

#### 4. ACCOUNTING POLICIES (continued)

##### (r) Related parties (continued)

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity and include:

- (i) that person's children and spouse or domestic partner;
- (ii) children of that person's spouse or domestic partner; and
- (iii) dependents of that person or that person's spouse or domestic partner.

#### 5. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of the Group's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and their accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amounts of the assets or liabilities affected in the future.

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period are described below.

##### Estimate of revenue and costs of work

Depending on the terms of individual contract of services, the Group recognises its service income over time if the Group has met the criteria in paragraph 35 of HKFRS 15 or at a point in time when the control of the assets is transferred to the customer. For service income recognised over time, the Group reviews and revises the estimates of contract revenue and contract costs prepared for each contract as the contract progresses. Budgeted service income is determined in accordance with the terms set out in the relevant contracts. Budgeted service costs which mainly comprise staff costs and costs of materials are prepared by experienced management. In order to keep the budget accurate and up-to-date, management conducts periodic reviews on the management budgets by comparing the budgeted amounts to the actual amounts incurred.

## 5. 重大會計判斷和估計 (續)

### 預期信貸虧損撥備的計量

對於按攤銷成本計量的金融資產，其預期信貸虧損撥備的計量需作出重大假設，包括未來的經濟情況及信貸行為。

根據會計的要求，對預期信貸虧損的計量亦涉及以下重大判斷：

- 判斷信貸風險顯著增加的標準；和
- 為預期信貸虧損的計量選擇合適的模式及假設。

如果實際結果與原先的估計有差異，有關差額將影響以攤銷成本計量的金融資產之賬面價值，並因此改變有關的信貸虧損。

## 5. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

(continued)

### Measurement of expected credit loss allowance

The measurement of the expected credit loss allowance for financial assets at amortised cost is an area that requires significant assumptions about future economic conditions and credit behaviour.

Significant judgements are also required in applying the accounting requirements for measuring expected credit loss, such as:

- Determining criteria for significant increase in credit risk; and
- Choosing appropriate models and assumptions for the measurement of expected credit losses.

Where the actual result is different from the original estimate, such difference will impact the carrying value of the financial assets at amortised cost and credit loss expenses in the period in which such estimate is changed.



6. 物業、廠房和設備

6. PROPERTY, PLANT AND EQUIPMENT

		集團 The Group			
		生產力大樓 HKPC Building 港幣千元 HK\$'000	租賃樓宇 改善工程 Leasehold improvements 港幣千元 HK\$'000	傢俱及設備 Furniture and equipment 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
<b>2024年3月31日</b>		<b>31 March 2024</b>			
<b>原值：</b>	<b>Cost</b>				
於2023年4月1日	At 1 April 2023	267,854	139,072	261,789	658,715
添置	Additions	-	33,445	21,305	54,750
出售	Disposals	-	(8,897)	(35,921)	(44,818)
換算調整	Exchange adjustments	-	(47)	(110)	(157)
於2024年3月31日	At 31 March 2024	267,854	163,573	247,063	678,490
<b>累計折舊：</b>	<b>Accumulated depreciation</b>				
於2023年4月1日	At 1 April 2023	175,157	95,366	206,496	477,019
年度折舊	Charge for the year	5,345	13,628	19,079	38,052
出售撥回	Written back on disposals	-	(8,837)	(34,939)	(43,776)
換算調整	Exchange adjustments	-	(47)	(71)	(118)
於2024年3月31日	At 31 March 2024	180,502	100,110	190,565	471,177
<b>賬面淨值：</b>	<b>Net book value</b>				
於2024年3月31日	At 31 March 2024	87,352	63,463	56,498	207,313
<b>2023年3月31日</b>		<b>31 March 2023</b>			
<b>原值：</b>	<b>Cost</b>				
於2022年4月1日	At 1 April 2022	267,854	125,961	265,834	659,649
添置	Additions	-	23,886	23,161	47,047
出售	Disposals	-	(10,689)	(26,997)	(37,686)
換算調整	Exchange adjustments	-	(86)	(209)	(295)
於2023年3月31日	At 31 March 2023	267,854	139,072	261,789	668,715
<b>累計折舊：</b>	<b>Accumulated depreciation</b>				
於2022年4月1日	At 1 April 2022	169,811	89,664	213,421	472,896
年度折舊	Charge for the year	5,346	11,716	19,774	36,836
出售撥回	Written back on disposals	-	(5,928)	(26,557)	(32,485)
換算調整	Exchange adjustments	-	(86)	(142)	(228)
於2023年3月31日	At 31 March 2023	175,157	95,366	206,496	477,019
<b>賬面淨值：</b>	<b>Net book value</b>				
於2023年3月31日	At 31 March 2023	92,697	43,706	55,293	191,696

6. 物業、廠房和設備(續)

6. PROPERTY, PLANT AND EQUIPMENT (continued)

		生產力局 The Council			
		生產力大樓 HKPC Building 港幣千元 HK\$'000	租賃樓宇 改善工程 Leasehold improvements 港幣千元 HK\$'000	傢俱及設備 Furniture and equipment 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
<b>2024年3月31日</b>		<b>31 March 2024</b>			
<b>原值：</b>	<b>Cost</b>				
於2023年4月1日	At 1 April 2023	267,854	138,249	259,856	665,959
添置	Additions	-	33,445	20,993	54,438
出售	Disposals	-	(8,897)	(35,619)	(44,516)
於2024年3月31日	At 31 March 2024	267,854	162,797	245,230	675,881
<b>累計折舊：</b>	<b>Accumulated depreciation</b>				
於2023年4月1日	At 1 April 2023	175,157	94,543	205,260	474,960
年度折舊	Charge for the year	5,345	13,628	18,897	37,870
出售撥回	Written back on disposals	-	(8,837)	(34,645)	(43,482)
於2024年3月31日	At 31 March 2024	180,502	99,334	189,512	469,348
<b>賬面淨值：</b>	<b>Net book value</b>				
於2024年3月31日	At 31 March 2024	87,352	63,463	55,718	206,533
<b>2023年3月31日</b>		<b>31 March 2023</b>			
<b>原值：</b>	<b>Cost</b>				
於2022年4月1日	At 1 April 2022	267,854	125,052	263,610	656,516
添置	Additions	-	23,886	22,813	46,699
出售	Disposals	-	(10,689)	(26,567)	(37,256)
於2023年3月31日	At 31 March 2023	267,854	138,249	259,856	665,959
<b>累計折舊：</b>	<b>Accumulated depreciation</b>				
於2022年4月1日	At 1 April 2022	169,811	88,756	211,919	470,486
年度折舊	Charge for the year	5,346	11,715	19,512	36,573
出售撥回	Written back on disposals	-	(5,928)	(26,171)	(32,099)
於2023年3月31日	At 31 March 2023	175,157	94,543	205,260	474,960
<b>賬面淨值：</b>	<b>Net book value</b>				
於2023年3月31日	At 31 March 2023	92,697	43,706	54,596	190,999

7. 無形資產

7. INTANGIBLE ASSETS

		集團 The Group 港幣千元 HK\$'000	生產力局 The Council 港幣千元 HK\$'000
<b>2024年3月31日</b>		<b>31 March 2024</b>	
<b>原值</b>	<b>Cost</b>		
於2023年4月1日	At 1 April 2023	65,608	65,496
添置	Additions	13,813	13,813
出售	Disposal	(97)	(97)
換算調整	Exchange adjustments	(6)	-
於2024年3月31日	At 31 March 2024	79,318	79,212
<b>累計攤銷：</b>	<b>Accumulated amortisation</b>		
於2023年4月1日	At 1 April 2023	51,965	51,869
年度攤銷	Amortisation for the year	8,563	8,561
出售撥回	Written back on disposals	(97)	(97)
換算調整	Exchange adjustments	(5)	-
於2024年3月31日	At 31 March 2024	60,426	60,333
<b>賬面淨值：</b>	<b>Net book value</b>		
於2024年3月31日	At 31 March 2024	18,892	18,879
<b>2023年3月31日</b>		<b>31 March 2023</b>	
<b>原值：</b>	<b>Cost</b>		
於2022年4月1日	At 1 April 2022	59,512	59,374
添置	Additions	11,206	11,206
出售	Disposal	(5,097)	(5,084)
換算調整	Exchange adjustments	(13)	-
於2023年3月31日	At 31 March 2023	65,608	65,496
<b>累計攤銷：</b>	<b>Accumulated amortisation</b>		
於2022年4月1日	At 1 April 2022	50,020	49,915
年度攤銷	Amortisation for the year	7,048	7,038
出售撥回	Written back on disposals	(5,093)	(5,084)
換算調整	Exchange adjustments	(10)	-
於2023年3月31日	At 31 March 2023	51,965	51,869
<b>賬面淨值：</b>	<b>Net book value</b>		
於2023年3月31日	At 31 March 2023	13,643	13,627

8. 於附屬公司的投資

8. INVESTMENTS IN SUBSIDIARIES

		生產力局 The Council	
		2024	2023
		港幣千元	港幣千元
		HK\$'000	HK\$'000
非上市股份·按成本值計算	Unlisted shares, at cost	20,010	20,010
減：減值虧損	Less: Impairment loss	(1,288)	(1,288)
於3月31日	At 31 March	18,722	18,722

生產力局附屬公司截至本報告期末的詳情在財務報告附註1中予以披露。

Particulars of the Council's subsidiaries as at the reporting date are disclosed in note 1.

9. 應收賬款及其他流動資產

9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS

		集團 The Group		生產力局 The Council	
		2024	2023	2024	2023
		港幣千元	港幣千元	港幣千元	港幣千元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
應收賬款	Accounts receivable	16,869	17,789	16,533	17,397
合約資產(附註a)	Contract assets (note a)	113,827	97,516	113,014	97,314
預付款項	Prepayments	50,000	46,742	43,282	41,102
合約成本(附註b)	Contract costs (note b)	69,845	68,473	69,845	68,473
按金和其他應收款項	Deposits and other receivables	77,726	50,455	77,682	49,310
		328,267	280,975	320,356	273,596
減：減值(附註c)	Less: Impairment (note c)	(1,549)	(1,408)	(1,549)	(1,408)
		326,718	279,567	318,807	272,188

於2022年4月1日，集團和生產力局的應收賬款餘額分別為港幣23,447,000和港幣23,447,000。

The balance of accounts receivable at 1 April 2022 for the Group and the Council were HK\$23,447,000 and HK\$23,447,000 respectively.

9. 應收賬款及其他流動資產 (續)

(a) 合約資產

		集團 The Group	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
合約資產產生於	Contract assets arising from		
顧問服務	Consultancy	113,315	95,701
培訓	Training	492	1,802
製造業支援服務	Manufacturing support	20	13
合約資產總額	Total contract assets	<b>113,827</b>	97,516

		生產力局 The Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
合約資產產生於	Contract assets arising from		
顧問服務	Consultancy	112,502	95,499
培訓	Training	492	1,802
製造業支援服務	Manufacturing support	20	13
合約資產總額	Total contract assets	<b>113,014</b>	97,314

合約資產初步就提供顧問服務，培訓，製造業支援服務，展覽會及考察團所賺取之收入而確認，因收取代價是以成功完成履約義務為條件。於完成履約義務後，確認為合約資產之收入之金額會重新分類為應收賬款。

於2022年4月1日，集團和生產力局的合約資產餘額分別為港元85,514,000和港元85,504,000。

9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS  
(continued)

(a) Contract assets

		集團 The Group	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
合約資產產生於	Contract assets arising from		
顧問服務	Consultancy	113,315	95,701
培訓	Training	492	1,802
製造業支援服務	Manufacturing support	20	13
合約資產總額	Total contract assets	<b>113,827</b>	97,516

		生產力局 The Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
合約資產產生於	Contract assets arising from		
顧問服務	Consultancy	112,502	95,499
培訓	Training	492	1,802
製造業支援服務	Manufacturing support	20	13
合約資產總額	Total contract assets	<b>113,014</b>	97,314

Contract assets are initially recognised for revenue earned from consultancy, training, manufacturing support and exhibitions and study mission services as the receipt of consideration is conditional on successful completion of performance obligations. Upon completion of performance obligations, the amounts recognised as contract assets are reclassified to accounts receivable.

The balance of contract assets at 1 April 2022 for the Group and the Council were HK\$85,514,000 and HK\$85,504,000 respectively.

**9. 應收賬款及其他流動資產 (續)****(a) 合約資產 (續)**

於報告日預計收回合約資產的時間如下：

		<b>集團</b>	
		<b>The Group</b>	
		<b>2024</b>	2023
		港幣千元	港幣千元
		<b>HK\$'000</b>	HK\$'000
一年內	Within one year	<b>87,927</b>	80,001
第二年至第五年	2-5 years	<b>25,900</b>	17,515
合約資產總額	Total contract assets	<b>113,827</b>	97,516

		<b>生產力局</b>	
		<b>The Council</b>	
		<b>2024</b>	2023
		港幣千元	港幣千元
		<b>HK\$'000</b>	HK\$'000
一年內	Within one year	<b>87,113</b>	79,800
第二年至第五年	2-5 years	<b>25,901</b>	17,514
合約資產總額	Total contract assets	<b>113,014</b>	97,314

**(b) 合約成本**

資本化之合約成本在本集團履行各項服務合約的履約義務時，按照與確認相關成本的收入確認模式，計入綜合收支賬目。

**9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS (continued)****(a) Contract assets (continued)**

The expected timing of recovery of the contract assets at the reporting date is as follows:

		<b>集團</b>	
		<b>The Group</b>	
		<b>2024</b>	2023
		港幣千元	港幣千元
		<b>HK\$'000</b>	HK\$'000
一年內	Within one year	<b>87,927</b>	80,001
第二年至第五年	2-5 years	<b>25,900</b>	17,515
合約資產總額	Total contract assets	<b>113,827</b>	97,516

		<b>生產力局</b>	
		<b>The Council</b>	
		<b>2024</b>	2023
		港幣千元	港幣千元
		<b>HK\$'000</b>	HK\$'000
一年內	Within one year	<b>87,113</b>	79,800
第二年至第五年	2-5 years	<b>25,901</b>	17,514
合約資產總額	Total contract assets	<b>113,014</b>	97,314

**(b) Contract costs**

The capitalised contract costs are charged to the consolidated income and expenditure account on a systematic basis that is consistent with the pattern of the revenue to which the related cost is recognised, when the Group satisfies performance obligations of respective service contracts.

9. 應收賬款及其他流動資產 (續)

(c) 應收賬款及合約資產減值

應收賬款及合約資產計提的減值撥備的變動情況如下：

9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS  
(continued)

(c) Impairment of accounts receivable and contract assets

The movements in the allowance for impairment of accounts receivable and contract assets are as follows:

		集團 The Group	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
於年初	At beginning of year	1,408	1,549
淨增加/(減少)	Net increase/(decrease)	141	(141)
於年末	At end of year	1,549	1,408

		生產力局 The Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
於年初	At beginning of year	1,408	1,549
淨增加/(減少)	Net increase/(decrease)	141	(141)
於年末	At end of year	1,549	1,408

減值分析及藉著於各報告日期使用撥備矩陣計量預期信貸虧損而進行。撥備率乃根據有類似虧損模式之不同客戶組別之逾期天數釐定(如：客戶類別和評級)。該計算反映概率加權結果、金錢時間值以及於報告日期可獲得有關過去事件、當前狀況及未來經濟狀況預測之合理和有依據的資料。一般而言，應收賬款如逾期超過一年並且沒有法律爭議則予以撇銷。

An impairment analysis is performed at each reporting date using an allowance matrix to measure expected credit losses. The allowance rates are based on days past due for groupings of various customer segments with similar loss patterns (i.e., by customer type and rating). The calculation reflects the probability-weighted outcome, the time value of money and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions. Generally, trade receivables are written off if past due for more than one year and are not subject to enforcement activity.

9. 應收賬款及其他流動資產 (續)

(c) 應收賬款及合約資產減值 (續)

以下載列有關使用撥備矩陣應收賬款信貸風險的資料：

集團

於2024年3月31日

		逾期 Past due				總計 Total
		即期 Current	少於 1個月 Less than 1 month	一至 三個月 1 to 3 months	三個月 以上 Over 3 months	
預期信貸虧損率	Expected credit loss rate	0.050%	1.407%	1.576%	24.50%	1.186%
賬面總值(港幣千元)	Gross carrying amount (HK\$'000)	117,336	2,558	5,202	5,600	130,696
預期信貸虧損(港幣千元)	Expected credit losses (HK\$'000)	59	36	82	1,372	1,549

於2023年3月31日

At 31 March 2023

		逾期 Past due				總計 Total
		即期 Current	少於 1個月 Less than 1 month	一至 三個月 1 to 3 months	三個月 以上 Over 3 months	
預期信貸虧損率	Expected credit loss rate	0.189%	0.832%	6.805%	41.155%	1.221%
賬面總值(港幣千元)	Gross carrying amount (HK\$'000)	108,093	4,087	338	2,787	115,305
預期信貸虧損(港幣千元)	Expected credit losses (HK\$'000)	204	34	23	1,147	1,408

9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS

(continued)

(c) Impairment of accounts receivable and contract assets (continued)

Set out below is the information about the credit risk exposure on the accounts receivable using an allowance matrix:

The Group

At 31 March 2024



9. 應收賬款及其他流動資產 (續)

(c) 應收賬款及合約資產減值 (續)

生產力局

於 2024 年 3 月 31 日

		即期	少於 1 個月	逾期 Past due	總計	
		Current	Less than 1 month	一至 三個月 1 to 3 months	Over 3 months	Total
預期信貸虧損率	Expected credit loss rate	0.051%	1.407%	1.576%	24.50%	1.196%
賬面總值 (港幣千元)	Gross carrying amount (HK\$'000)	116,187	2,558	5,202	5,600	129,547
預期信貸虧損 (港幣千元)	Expected credit losses (HK\$'000)	59	36	82	1,372	1,549

於 2023 年 3 月 31 日

		即期	少於 1 個月	逾期 Past due	總計	
		Current	Less than 1 month	一至 三個月 1 to 3 months	Over 3 months	Total
預期信貸虧損率	Expected credit loss rate	0.190%	0.832%	6.805%	42.247%	1.228%
賬面總值 (港幣千元)	Gross carrying amount (HK\$'000)	107,571	4,087	338	2,715	114,711
預期信貸虧損 (港幣千元)	Expected credit losses (HK\$'000)	204	34	23	1,147	1,408

9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS  
(continued)

(c) Impairment of accounts receivable and contract assets (continued)

The Council

At 31 March 2024

At 31 March 2023

## 10. 現金、銀行存款及定期存款

## 10. CASH, BANK BALANCES AND FIXED DEPOSITS

		集團 The Group		生產力局 The Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
三個月後到期的定期存款	Fixed deposits with original maturities over 3 months when placed	<b>297,837</b>	292,908	<b>283,201</b>	289,033
銀行存款和現金	Cash at banks and on hand	<b>1,563,127</b>	1,704,076	<b>1,543,800</b>	1,674,708
財務狀況表內現金、 銀行存款及定期存款總額	Cash, bank balances and fixed deposits in the statement of financial position	<b>1,860,964</b>	1,996,984	<b>1,827,001</b>	1,963,741
受限現金	Restricted cash	<b>(1,388,577)</b>	(1,538,770)	<b>(1,388,577)</b>	(1,538,770)
三個月後到期的定期存款	Fixed deposits with original maturities over 3 months when placed	<b>(297,837)</b>	(292,908)	<b>(283,201)</b>	(289,033)
現金及現金等價物	Cash and cash equivalents	<b>174,550</b>	165,306	<b>155,223</b>	135,938

於2024年3月31日，生產力局和集團的銀行存款中的港元1,388,577,000（2023年：港元1,538,770,000，存放在不同項目銀行賬戶且僅限用於相關政府資金計劃管理的項目。項目完成或項目協議終止時，未使用款項連同項目銀行賬戶產生的利息一併返還政府。

Cash at banks of the Council and the Group as at 31 March 2024 included HK\$1,388,577,000 (2023: HK\$1,538,770,000) which were placed in separate project bank accounts and restricted for the purpose of projects governed by respective Government funding schemes. Any unspent funding, together with the interest income generated in project bank accounts, is returned to the Government upon completion of the project or termination of the project agreement.

於2024年3月31日，集團的銀行存款包括存放在中國國內銀行的款項為港元31,231,000（2023年：港元30,901,000），該等存款的匯款手續受中國政府相關的外匯控制規例和法規監管。

Cash at banks of the Group as at 31 March 2024 included HK\$31,231,000 (2023: HK\$30,901,000) which were placed with banks in the PRC, the remittance of which is subject to relevant rules and regulations of foreign exchange control promulgated by the PRC government.

11. 應付賬款及其他流動負債

11. ACCOUNTS PAYABLE AND OTHER CURRENT LIABILITIES

		集團 The Group		生產力局 The Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
應付賬款	Accounts payable	47,246	66,253	45,839	64,612
合約負債(附註a)	Contract liabilities (note a)	322,999	306,639	316,407	298,242
預收款項	Receipts in advance				
— 政府撥款基金	— Government disbursement funds	1,245,817	1,363,727	1,245,817	1,363,727
年假補償撥備(附註b)	Provision for annual leave compensation (note b)	7,994	8,773	7,994	8,773
應計費用及其他應付款	Accruals and other payables	89,743	104,333	87,416	102,926
		<b>1,713,799</b>	1,849,725	<b>1,703,473</b>	1,838,280

(a) 合約負債

(a) Contract liabilities

		集團 The Group		生產力局 The Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
預收客戶短期款項	Short-term advances received from customers				
— 顧問服務	— Consultancy	315,391	291,949	308,799	283,552
— 培訓	— Training	3,539	7,611	3,539	7,611
— 製造業支援服務	— Manufacturing support	4,069	7,079	4,069	7,079
合約負債總額	Total contract liabilities	<b>322,999</b>	306,639	<b>316,407</b>	298,242

於2022年4月1日，本集團及生產力局的合約負債結餘分別為港元269,783,000及港元265,328,000。

The balance of contract liabilities at 1 April 2022 for the Group and the Council were HK\$269,783,000 and HK\$265,328,000 respectively.

**11. 應付賬款及其他流動負債 (續)****(b) 年假補償撥備**

		集團和生產力局 The Group and the Council	
		2024	2023
		港幣千元	港幣千元
		HK\$'000	HK\$'000
於年初	At beginning of year	<b>8,773</b>	9,140
新增撥備	Provision made	<b>18,562</b>	17,848
已動用的撥備	Utilised in the year	<b>(19,341)</b>	(18,215)
於年末	At end of year	<b>7,994</b>	8,773

根據《僱傭條例》，服務滿一年的僱員可享有至少七天年假（包括星期日及公眾假期），且該七天年假須為在某一公曆年內的連續日子。如任何僱員離職，均可享有年假補償金，即可收取已賺取但未使用的年假薪酬補償的現金款項。年假補償撥備是為僱員在報告期末日未使用年假的餘額而計提。

**12. 應收／應付附屬公司款項**

應收／付附屬公司款項為無抵押、不帶息，可按要求償還。

**11. ACCOUNTS PAYABLE AND OTHER CURRENT LIABILITIES**

(continued)

**(b) Provision for annual leave compensation**

		集團和生產力局 The Group and the Council	
		2024	2023
		港幣千元	港幣千元
		HK\$'000	HK\$'000
於年初	At beginning of year	<b>8,773</b>	9,140
新增撥備	Provision made	<b>18,562</b>	17,848
已動用的撥備	Utilised in the year	<b>(19,341)</b>	(18,215)
於年末	At end of year	<b>7,994</b>	8,773

Under the Employment Ordinance, staff members who have completed a full year of services are entitled to take at least seven days of leave (including Sundays and Public Holidays) consecutively within one calendar year. Any staff member who leaves his or her employment is entitled to annual leave compensation. She/He is entitled to receive in cash the annual leave pay earned but not utilised. Provision is made for the employees' untaken annual leave balances at the reporting date.

**12. AMOUNTS DUE FROM/TO SUBSIDIARIES**

Amounts due from/to subsidiaries are unsecured, non-interest bearing and repayable on demand.

### 13. 使用權資產

#### (a) 集團

		辦公室設備 Office equipment 港幣千元 HK\$'000	租賃物業 Leased properties 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
於2022年4月1日	At 1 April 2022	847	14	861
添置	Addition	-	199	199
年度折舊	Depreciation for the year	(423)	(67)	(490)
換算調整	Exchange adjustments	-	(1)	(1)
於2023年3月31日及2023年4月1日	At 31 March 2023 and 1 April 2023	<b>424</b>	<b>145</b>	<b>569</b>
添置	Addition	-	-	-
年度折舊	Depreciation for the year	<b>(424)</b>	<b>(61)</b>	<b>(485)</b>
換算調整	Exchange adjustments	-	<b>(8)</b>	<b>(8)</b>
於2024年3月31日	At 31 March 2024	-	<b>76</b>	<b>76</b>

#### (b) 生產力局

### 13. RIGHT-OF-USE ASSETS

#### (a) The Group

#### (b) The Council

		辦公室設備 Office equipment 港幣千元 HK\$'000
於2022年4月1日	At 1 April 2022	847
年度折舊	Depreciation for the year	(423)
於2023年3月31日及2023年4月1日	At 31 March 2023 and 1 April 2023	<b>424</b>
年度折舊	Depreciation for the year	<b>(424)</b>
於2024年3月31日	At 31 March 2024	-

## 14. 租賃負債

## 14. LEASE LIABILITIES

		集團		生產力局	
		The Group		The Council	
		2024	2023	2024	2023
		港幣千元	港幣千元	港幣千元	港幣千元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
於年初	At beginning of year	<b>636</b>	927	<b>466</b>	909
添置	Addition	-	199	-	-
利息支出(附註22)	Interest expense (note 22)	<b>5</b>	32	-	22
已付	Payments	<b>(535)</b>	(520)	<b>(466)</b>	(465)
換算調整	Exchange adjustments	<b>(9)</b>	(2)	-	-
於年末	At end of year	<b>97</b>	636	-	466
與財務報表的對賬：	Reconciliation to the statement of financial position:				
流動負債	Current liabilities	<b>77</b>	533	-	466
非流動負債	Non-current liabilities	<b>20</b>	103	-	-
於3月31日	At 31 March	<b>97</b>	636	-	466

## 15. 總資金

## 15. TOTAL FUNDS

		集團		生產力局	
		The Group		The Council	
		2024	2023	2024	2023
		港幣千元	港幣千元	港幣千元	港幣千元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
資本資助金(附註(a))	Capital subvention fund (note a)	<b>87,291</b>	92,969	<b>87,291</b>	92,969
收入資助儲備(附註(b))	Revenue reserve (note b)	<b>610,925</b>	536,031	<b>587,746</b>	517,539
		<b>698,216</b>	629,000	<b>675,037</b>	610,508
換算儲備(附註(c))	Exchange reserve (note c)	<b>(306)</b>	1,049		
		<b>697,910</b>	630,049		
非控股權益(附註(d))	Non-controlling interests (note d)	<b>2,122</b>	2,003		
		<b>700,032</b>	632,052		

15. 總資金 (續)

(a) 資本資助金

		集團和生產力局 The Group and the Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
於年初	At beginning of year	92,969	98,685
轉入收支賬目	Transfer from income and expenditure account	(5,678)	(5,716)
於年末	At end of year	87,291	92,969

(b) 收入資助儲備

		集團 The Group		生產力局 The Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
於年初	At beginning of year	536,031	492,297	517,539	478,473
年內盈餘	Surplus for the year	74,894	43,734	70,207	39,066
於年末	At end of year	610,925	536,031	587,746	517,539

收入資助儲備是為了記錄集團及生產力局的累計盈餘／虧損而設立。

This reserve was created for the purpose of recording the Group's and the Council's accumulated surplus or deficit.

(c) 換算儲備

		集團 The Group	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
於年初	At beginning of year	1,049	3,155
換算中國業務財務報表的匯兌差異	Exchange differences on translation of financial statements of operations in the PRC	(1,355)	(2,106)
於年末	At end of year	(306)	1,049

換算儲備包括換算香港境外業務財務報表而產生的所有匯率差額。

The exchange reserve comprises all foreign exchange differences arising from the translation of the financial statements of operations outside Hong Kong.

15. 總資金 (續)

(d) 非控股權益

15. TOTAL FUNDS (continued)

(d) Non-controlling interests

		集團 The Group	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
於年初	At beginning of year	2,003	2,006
應佔換算儲備	Share of exchange reserve	(115)	(189)
年度應佔盈餘	Share of surplus for the year	234	186
於年末	At end of year	2,122	2,003

16. 經常性活動的政府資助

年度政府整筆補助

根據政府與生產力局在2009年6月22日簽訂的《行政安排備忘錄》(「備忘錄」)第8.1段，生產力局可以將從年度政府整筆補助中節省所得的金額保留作為儲備。不論在任何時間，該儲備水平不得高於生產力局於有關財政年度所得的年度政府整筆補助額的15%。2023/2024年度的政府資助包括汽車科技研發中心所獲得的創新及科技基金補助額為港元0.266億(2022/2023年度：港元0.263億)，此款項不列為年度整筆補助。2023/2024年度的政府整筆補助總額為港元2.177億(2022/2023年度：港元2.13億)。生產力局已按備忘錄規定在本年度和以往年度全數動用所獲得的政府整筆補助。

2023/2024年度生產力局的政府補助全數於收支賬目的政府資助收入列賬(2022/2023年度：同上)。

16. GOVERNMENT SUBVENTION FOR RECURRENT ACTIVITIES

Annual block grant

In accordance with paragraph 8.1 of the Memorandum of Administrative Arrangement ("MAA") dated 22 June 2009 signed between the Government and the Council, the Council is allowed to keep any savings from its annual block grant as reserves. At any one point in time the level of accumulated savings from the Council's annual block grant shall not exceed 15% of its annual block grant in the current financial year. The government subvention for the year of 2023/24 includes the grant from Innovation and Technology Fund for Automotive Parts and Accessory Systems R&D Centre of HK\$26.6 million (2022/23: HK\$26.3 million) which is not classified as annual block grant. The total block grant of the Council for the year of 2023/24 was HK\$217.7 million (2022/23: HK\$213.0 million). The annual block grant from the Government in the current and prior years has been fully expended by the Council in accordance with the MAA.

The annual block grant of the Council for the year of 2023/24 was entirely accounted for as Government subvention income in the income and expenditure account (2022/23: same).



17. 服務收入

17. SERVICE INCOME

		附註 Note	集團 The Group		生產力局 The Council	
			2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
來自客戶合約之收入	Revenue from contracts with customers					
— 顧問服務	— Consultancy		<b>718,897</b>	617,370	<b>682,281</b>	584,342
— 培訓	— Training		<b>12,592</b>	23,589	<b>12,557</b>	23,589
— 製造業支援服務	— Manufacturing support		<b>16,637</b>	17,334	<b>16,637</b>	17,335
— 展覽會及考察團	— Exhibitions and study mission		<b>5,921</b>	3,911	<b>4,874</b>	3,911
— 香港賽馬會資助項目	— Hong Kong Jockey Club funded project	(a)	<b>7,119</b>	7,593	<b>7,119</b>	7,593
來自客戶合約之總收入	Total revenue from contracts with customers	(b)	<b>761,166</b>	669,797	<b>723,468</b>	636,770
補助金收入	Grant income					
— 政府補助項目	— Government funded projects		<b>86,676</b>	82,231	<b>86,676</b>	82,231
			<b>847,842</b>	752,028	<b>810,144</b>	719,001

(a) 截至2024年3月31日止年度，生產力局已收到香港賽馬會慈善信託基金港元6,379,000（2022/23年：港元5,891,000），用於支持非政府組織提供信息技術諮詢服務和能力建設計劃。

(a) Allocation from The Hong Kong Jockey Club Charities Trust is for operating an information technology consultancy service and capacity building programme for non-governmental organisations and HK\$6,379,000 (2022/23: HK\$5,891,000) have been received during the year ended 31 March 2024.

17. 服務收入(續)

(b) 確認收入的時間

		集團 The Group		生產力局 The Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
於某一時間點	At a point in time	149,371	171,164	149,371	171,164
隨時間推移	Over time	611,795	498,633	574,097	465,606
來自客戶合約之總收入	Total revenue from contracts with customers	761,166	669,797	723,468	636,770

(c) 下表顯示於本報告期間確認之收入金額，其於報告期初乃計入合約負債內：

2024

		集團 The Group 港幣千元 HK\$'000	生產力局 The Council 港幣千元 HK\$'000
顧問服務	Consultancy	168,824	161,759
培訓	Training	3,485	3,485
製造業支援服務	Manufacturing support	2,936	2,936
		175,245	168,180

2023

		集團 The Group 港幣千元 HK\$'000	生產力局 The Council 港幣千元 HK\$'000
顧問服務	Consultancy	119,643	115,553
培訓	Training	3,985	3,985
製造業支援服務	Manufacturing support	3,320	3,320
		126,948	122,858

17. SERVICE INCOME (continued)

(b) Timing of revenue recognition

		集團 The Group		生產力局 The Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
At a point in time	At a point in time	149,371	171,164	149,371	171,164
Over time	Over time	611,795	498,633	574,097	465,606
Total revenue from contracts with customers	Total revenue from contracts with customers	761,166	669,797	723,468	636,770

(c) Revenue recognised in the current reporting period that was included in contract liabilities at the beginning of the reporting period:

2024

		集團 The Group 港幣千元 HK\$'000	生產力局 The Council 港幣千元 HK\$'000
Consultancy	Consultancy	168,824	161,759
Training	Training	3,485	3,485
Manufacturing support	Manufacturing support	2,936	2,936
		175,245	168,180

2023

		集團 The Group 港幣千元 HK\$'000	生產力局 The Council 港幣千元 HK\$'000
Consultancy	Consultancy	119,643	115,553
Training	Training	3,985	3,985
Manufacturing support	Manufacturing support	3,320	3,320
		126,948	122,858

## 17. 服務收入(續)

### (d) 履約責任

在某一個時間點確認的收入而言，履約責任在完成提供服務時達成。隨時間推移確認的收入而言，履約責任隨著提供服務的時間過去而達成。一般在提供服務前要求客戶支付短期預付款。

## 18. 其他收入

## 17. SERVICE INCOME (continued)

### (d) Performance obligations

For service income recognised at a point in time, the performance obligation is satisfied upon delivery of services. For service income recognised over time, the performance obligation is satisfied over time as services are rendered. Short-term advances are normally required before rendering the services.

## 18. OTHER INCOME

		集團 The Group		生產力局 The Council	
		2024	2023	2024	2023
		港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000
租金收入	Rental income	6,635	3,232	6,635	3,231
利息收入	Interest income	12,877	6,518	12,635	6,340
雜項收入	Sundry income	11,495	8,008	11,348	7,796
政府補助	Government grants	14,304	4,252	14,304	4,252
		<b>45,311</b>	22,010	<b>44,922</b>	21,619

## 19. 職員薪俸

## 19. STAFF EMOLUMENTS

		集團 The Group		生產力局 The Council	
		2024	2023	2024	2023
		港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000
薪金及浮動薪酬	Salaries and variable pay	455,934	421,243	445,814	412,346
約滿酬金	Gratuities	2,934	3,588	2,934	3,588
超時工作、膳食及其他津貼	Overtime, subsistence and other allowances	17,016	17,401	17,016	17,401
養老金成本 — 界定供款計劃	Pension costs — defined contribution plans	33,243	32,019	33,243	32,019
醫療福利計劃	Medical benefits scheme	7,996	8,051	7,996	8,051
		<b>517,123</b>	482,302	<b>507,003</b>	473,405

除上述外，僱員支出港元42,567,000 (2023年：港元22,557,000) 已計入集團及生產力局項目相關支出。

In addition to the above, staff costs amounting to HK\$42,567,000 (2023: HK\$22,557,000) have been charged to project related expenses of the Group and the Council.

## 20. 高級管理人員薪酬

高級管理人員就其向集團及生產力局提供服務所收取的薪酬(薪金、津貼、實物福利和公積金供款)總額如下：

## 20. SENIOR MANAGEMENT'S REMUNERATION

The aggregate remuneration (salaries, allowances, benefits-in-kind and provident fund contributions) received by the senior management for their services rendered to the Group and the Council are listed as follows:

		集團及生產力局 The Group and the Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
畢堅文，總裁	Mohamed Din Butt, Executive Director	5,423	5,328
張梓昌，首席創新總監	Lawrence Cheung, Chief Innovation Officer	4,073	3,784
黎少斌，首席數碼總監	Edmond Lai, Chief Digital Officer	4,009	3,814
林芷君，首席營運總監	Vivian Lin, Chief Operating Officer	3,511	3,254
		<b>17,016</b>	16,180

## 21. 生產力局理事會各成員的薪酬

於年內，生產力局主席及其他理事會成員均無就其向生產力局提供的服務收取任何薪酬(2023年：零)。

## 21. REMUNERATION OF MEMBERS OF THE COUNCIL

During the year, the Chairman and other members of the Council did not receive any remuneration for their services rendered to the Council (2023: Nil).

## 22. 其他支出

## 22. OTHER EXPENSES

		集團 The Group		生產力局 The Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
一般及行政支出	General and administrative expenses	65,304	67,306	63,331	65,953
項目相關支出	Project related expenses	421,714	360,802	402,196	344,028
出售物業、廠房和設備虧損	Loss on disposal of property, plant and equipment	977	5,187	946	5,148
無形資產的出售虧損	Loss on disposal of intangible asset	-	4	-	-
折舊	Depreciation				
— 物業、廠房和設備	— property, plant and equipment	38,052	36,836	37,870	36,573
— 使用權資產	— right-of-use assets	485	490	424	423
無形資產攤銷	Amortisation of intangible assets	8,563	7,048	8,561	7,038
租賃負債之利息	Interest expense on lease liabilities	5	32	-	22
核數師酬金	Auditor's remuneration	1,067	1,027	531	500
雜項支出	Sundry expenses	14,671	13,916	14,048	13,463
		<b>550,838</b>	492,648	<b>527,907</b>	473,148

### 23. 所得稅

(a) 綜合收支賬目所示的所得稅為：

		集團 The Group	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
本期 — 香港以外 年度撥備	Current tax — outside Hong Kong Provision for the year	115	167

由於生產力局獲稅務局根據香港《稅務條例》第87條豁免繳納所有香港稅項，因此毋須繳納香港利得稅。

由於生產力局的香港附屬公司於截至2024年3月31日年度內無應課稅盈利，故並無作出香港利得稅撥備(2023年：無)。

根據財政部、國家稅務總局2022年第13號、2023年第6號、2023年第12號公告《進一步落實小微企業所得稅優惠政策》，生產力局的中國內地附屬公司按如下稅率徵收：年應納稅所得額不超過人民幣100萬元的，按該金額的25%（2023年：25%）徵稅，稅率為20%（2023年：20%）；年應納稅所得額超過人民幣100萬元但低於人民幣300萬元的，按該利潤額的25%（2023年：25%）徵稅，稅率為20%（2023年：20%）；年應納稅所得額超過人民幣300萬元的，按25%的稅率（2023年：25%）納稅。

### 23. INCOME TAX

(a) Income tax in the consolidated income and expenditure account represents:

		集團 The Group	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
本期 — 香港以外 年度撥備	Current tax — outside Hong Kong Provision for the year	115	167

The Council is not subject to Hong Kong profits tax as the Council has been granted exemption from all Hong Kong taxes by the Inland Revenue Department under Section 87 of the Inland Revenue Ordinance.

No provision for Hong Kong profits tax for the Council's Hong Kong subsidiaries has been made as they did not have assessable profit during the year ended 31 March 2024 (2023: Nil).

According to the Announcement of No.13 (2022), No.6 (2023) and No. 12 (2023) issued by the Ministry of Finance and the State Taxation Administration of the PRC, "Further Implementing Income Tax Preferential Policies for Small and Micro Enterprises", the tax rate for the Council's Mainland subsidiaries are charged at a reduced rate as below: for the annual taxable profits not exceeded RMB1 million, 25% (2023: 25%) of such amount is taxable with a tax rate of 20% (2023: 20%); for annual taxable profits exceeded RMB1 million but less than RMB3 million, 25% (2023: 25%) of such amount is taxable with a tax rate of 20% (2023: 20%); for annual taxable profits exceeded RMB3 million, such amount will be taxable at a tax rate of 25% (2023: 25%).

**23. 所得稅 (續)**

(b) 稅務支出與會計盈餘以適用稅率作出的對賬：

		集團 The Group	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
除稅前盈餘	Surplus before taxation	<b>69,565</b>	38,371
按相關司法管轄區適用稅率 計算除稅前盈餘的名義稅項	Notional tax on surplus before taxation, calculated at rates applicable in the jurisdictions concerned	<b>10,753</b>	5,650
毋須課稅收入的稅項影響	Tax effect of non-taxable income	<b>(181,438)</b>	(161,713)
不可抵扣支出的稅項影響	Tax effect of non-deductible expenses	<b>170,800</b>	156,230
實際稅項支出	Income tax expense	<b>115</b>	167

(c) 綜合財務狀況表應付稅項變動：

**23. INCOME TAX (continued)**

(b) Reconciliation between tax expense and accounting surplus at applicable tax rates:

		集團 The Group	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
除稅前盈餘	Surplus before taxation	<b>69,565</b>	38,371
按相關司法管轄區適用稅率 計算除稅前盈餘的名義稅項	Notional tax on surplus before taxation, calculated at rates applicable in the jurisdictions concerned	<b>10,753</b>	5,650
毋須課稅收入的稅項影響	Tax effect of non-taxable income	<b>(181,438)</b>	(161,713)
不可抵扣支出的稅項影響	Tax effect of non-deductible expenses	<b>170,800</b>	156,230
實際稅項支出	Income tax expense	<b>115</b>	167

(c) Movement in tax payable in the consolidated statement of financial position:

		集團 The Group	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
於年初	At beginning of year	<b>46</b>	162
年度撥備	Provision for the year	<b>115</b>	167
已付的中國企業所得稅	PRC corporate income tax paid	<b>(107)</b>	(271)
換算調整	Exchange adjustments	<b>(19)</b>	(12)
於年末	At end of year	<b>35</b>	46

### 23. 所得稅 (續)

#### (d) 遞延稅項資產與負債：

在報告期末，集團有稅項虧損約為港元1,895,000 (2023年：港元1,747,000) 可用作抵消該等出現虧損的附屬公司的未來應課稅利潤。管理層認為，由於未能確定是否有足夠未來應課稅利潤可供抵消稅務虧損，所以未針對該稅項虧損確認遞延稅項資產。可用作抵消稅項虧損(與中國內地附屬公司有關的可用作抵消稅項虧損除外) 可無限期用作抵消該等出現虧損的附屬公司的未來應課稅利潤。中國內地附屬公司有關的可用作抵消稅項虧損為港元62,000 (2023年：港元86,000)，將在五年內到期。

根據企業所得稅法及實施條例，中國預扣所得稅適用於向在中國境內沒有設立機構、營業場所或有設立機構、營業場所的「非居民企業」投資者支付的利息和股息，或雖有設立機構、營業地點，但相關收入與該機構或營業地點沒有實際聯繫，只要該等利息或股息來源於中國境內。在此情況下，中國內地附屬公司向境外集團實體分配的股息應按10%或更低的協定稅率繳納預扣稅。本集團適用的稅率為10%。綜合財務報表並無就中國附屬公司累計溢利約港元17,462,000 (2023年：港元14,268,000) 的暫時性差異計提遞延稅項撥備。

理事會成員確認，中國內地附屬公司於2024年3月31日和2023年3月31日的未分配盈利將預留用於擴大業務。因此，由於本集團有能力控制該暫時性差異轉回的時間，且暫時性差異在可預見的未來不會轉回，因此，本集團並未就本集團中國實體剩餘未分配盈利的預扣稅計提遞延所得稅負債。

集團於2024年3月31日和2023年3月31日並無須予確認的重大遞延稅項負債。

### 23. INCOME TAX (continued)

#### (d) Deferred tax assets and liabilities

At the end of the reporting period, the Group had tax losses of approximately HK\$1,895,000 (2023: HK\$1,747,000) that are available for offsetting against future taxable profits of subsidiaries in which the losses arose. Deferred tax assets have not been recognised in respect of these tax losses as, in the opinion of the management, it is uncertain whether sufficient future taxable profits will be available against which the tax losses can be utilised. Unused tax losses (except those related to a subsidiary in China) can be carried forward without time limit. The subsidiary in China has unused tax losses of HK\$62,000 (2023: HK\$86,000) which will expire in five years.

Under the EIT Law and Implementation Regulations, PRC withholding income tax is applicable to interest and dividends payable to investors that are “non-tax resident enterprises”, which do not have an establishment or place of business in the PRC, or which have such establishment or place of business but the relevant income is not effectively connected with the establishment or place of business, to the extent such interest or dividends have their sources within the PRC. Under such circumstances, dividends distributed from the PRC subsidiaries to off-shore group entities shall be subject to the withholding tax at 10% or a lower treaty rate. For the Group, the applicable tax rate is 10%. Deferred taxation has not been provided for in the consolidated financial statements in respect of temporary differences attributable to accumulated profits of the PRC subsidiaries amounting to approximately HK\$17,462,000 (2023: HK\$14,268,000).

The Members of the Council affirm that the undistributed earnings of the PRC subsidiaries as of 31 March 2024 and 2023 will be reserved for the expansion of operations. Consequently, the Group has not provided for the deferred tax liabilities in respect of withholding tax on the remaining undistributed earnings of the Group's PRC entities as the Group is capable of controlling the timing of reversal of such temporary difference, and it is highly likely that such temporary difference would not be reversed in the foreseeable future.

The Group has no material deferred tax liabilities requiring recognition as at 31 March 2024 and 2023.

**24. 承擔**

在報告日，尚未於綜合財務報表內撥備的資本承擔如下：

**24. COMMITMENTS**

Capital commitments outstanding at the reporting date not provided for in the consolidated financial statements were as follows:

		集團及生產力局 The Group and the Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
已簽約	Contracted for	37,713	31,629

**25. 按類別劃分的金融工具**

截至報告日，各類別金融工具的賬面金額如下：

**25. FINANCIAL INSTRUMENTS BY CATEGORY**

The carrying amounts of each category of financial instruments as at the reporting date are as follows:

金融資產

Financial assets

		集團 The Group		生產力局 The Council	
		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000	2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
<b>以攤銷成本計量的金融資產 Financial assets at amortised cost</b>					
應收賬款	Accounts receivable	16,869	17,789	16,533	17,397
按金和其他應收款項	Deposits and other receivables	77,726	50,455	77,682	49,310
現金、銀行存款及定期存款 (附註10)	Cash, bank balances and fixed deposits (note 10)	1,860,964	1,996,984	1,827,001	1,963,741
應收附屬公司款項	Amounts due from subsidiaries	-	-	1,761	1,238
		<b>1,955,559</b>	2,065,228	<b>1,922,977</b>	2,031,686



## 25. 按類別劃分的金融工具(續)

### 金融負債

	集團		生產力局		
	The Group		The Council		
	2024	2023	2024	2023	
	港幣千元	港幣千元	港幣千元	港幣千元	
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
<b>以攤銷成本計量的金融負債 Financial liabilities at amortised cost</b>					
包括在應付賬款及其他 流動負債之財務負債	Financial liabilities included in accounts payable and other current liabilities	<b>1,390,800</b>	1,542,755	<b>1,387,066</b>	1,539,707
租賃負債(附註14)	Lease liabilities (note 14)	<b>97</b>	636	-	466
應付附屬公司款項	Amounts due to subsidiaries	-	-	<b>13,193</b>	11,685
		<b>1,390,897</b>	1,543,391	<b>1,400,259</b>	1,551,858

## 25. FINANCIAL INSTRUMENTS BY CATEGORY (continued)

### Financial liabilities

	集團		生產力局		
	The Group		The Council		
	2024	2023	2024	2023	
	港幣千元	港幣千元	港幣千元	港幣千元	
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
<b>以攤銷成本計量的金融負債 Financial liabilities at amortised cost</b>					
包括在應付賬款及其他 流動負債之財務負債	Financial liabilities included in accounts payable and other current liabilities	<b>1,390,800</b>	1,542,755	<b>1,387,066</b>	1,539,707
租賃負債(附註14)	Lease liabilities (note 14)	<b>97</b>	636	-	466
應付附屬公司款項	Amounts due to subsidiaries	-	-	<b>13,193</b>	11,685
		<b>1,390,897</b>	1,543,391	<b>1,400,259</b>	1,551,858

## 26. 金融風險管理及公允價值

集團在正常業務過程中會產生信貸、流動資金、利率及外幣風險。這些風險是按照集團的財務管理政策及原則加以管理，具體如下：

### (a) 信貸風險

集團的信貸風險主要來自銀行存款、定期存款、合約資產及應收賬款。管理層已制定信貸政策，並且持續監控信貸風險額度。

## 26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE

Exposure to credit, liquidity, interest-rate and currency risks arises in the normal course of the Group's business. The Group's exposure to these risks and the financial risk management policies and practices used by the Group to manage these risks are described below:

### (a) Credit risk

The Group's credit risk is primarily attributable to bank balances, fixed deposits, contract assets and accounts receivable. Management has a credit policy in place and exposure to credit risks are monitored on an ongoing basis.

26. 金融風險管理及公允價值 (續)

(a) 信貸風險 (續)

於2024年3月31日和2023年3月31日的最高風險及年結階段

下表載列於2024年3月31日和2023年3月31日基於本集團的信貸政策的信貸質素及最高信貸風險(主要基於逾期資料, 除非其他資料可在無須付出不必要成本或努力的情況下獲得)及年結階段分類。

26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

(a) Credit risk (continued)

Maximum exposure and year-end staging as at 31 March 2024 and 2023

The table below shows the credit quality and the maximum exposure to credit risk based on the Group's credit policy, which is mainly based on past due information unless other information is available without undue cost or effort, and year-end staging classification as at 31 March 2024 and 2023.

		集團 The Group				
		十二個月 預期 信貸虧損 Exposure to 12-month expected credit loss	全期預期信貸虧損 Exposure to lifetime expected credit losses			
			簡化方法			總額
於2024年3月31日	As at 31 March 2024	第1階段 Stage 1 港幣千元 HK\$'000	第2階段 Stage 2 港幣千元 HK\$'000	第3階段 Stage 3 港幣千元 HK\$'000	Simplified approach 港幣千元 HK\$'000	Total 港幣千元 HK\$'000
應收賬款*	Accounts receivable*	-	-	-	16,869	16,869
合約資產	Contract assets	-	-	-	113,827	113,827
按金和其他應收款項 — 正常**	Deposits and other receivables — Normal**	77,726	-	-	-	77,726
現金、銀行存款及定期存款	Cash, bank balances, and fixed deposits	1,860,964	-	-	-	1,860,964
		1,938,690	-	-	130,696	2,069,386

26. 金融風險管理及公允價值 (續)

(a) 信貸風險 (續)

		集團 The Group				
		十二個月 預期 信貸虧損 Exposure to 12-month expected credit loss		全期預期信貸虧損 Exposure to lifetime expected credit losses 簡化方法		總額
		第1階段 Stage 1	第2階段 Stage 2	第3階段 Stage 3	Simplified approach	Total
		港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000
於2023年3月31日	As at 31 March 2023					
應收賬款*	Accounts receivable*	–	–	–	17,789	17,789
合約資產	Contract assets	–	–	–	97,516	97,516
按金和其他應收款項	Deposits and other receivables					
— 正常**	— Normal**	50,455	–	–	–	50,455
現金、銀行存款及定期存款	Cash, bank balances, and fixed deposits	1,996,984	–	–	–	1,996,984
		2,047,439	–	–	115,305	2,162,744

\* 就本集團應用減值簡化法的應收賬款和合約資產而言，以撥備矩陣為基礎的資料於財務報表附註9披露。

\*\* 當計入金融資產的其他流動資產並無逾期且並無資料顯示該等金融資產自初始確認以來的信貸風險大幅上升時，該等資產的信貸質素被視為「正常」。

於2024年3月31日，集團五大客戶的應收賬款佔應收賬款總額的51% (2023年：47%)。

於2024年3月31日，集團五大客戶的合約資產佔合約資產總額的71% (2023年：68%)。

關於集團信貸風險的進一步數量分析，列示於附註9。

26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

(a) Credit risk (continued)

		集團 The Group				
		十二個月 預期 信貸虧損 Exposure to 12-month expected credit loss		全期預期信貸虧損 Exposure to lifetime expected credit losses 簡化方法		總額
		第1階段 Stage 1	第2階段 Stage 2	第3階段 Stage 3	Simplified approach	Total
		港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000
於2023年3月31日	As at 31 March 2023					
應收賬款*	Accounts receivable*	–	–	–	17,789	17,789
合約資產	Contract assets	–	–	–	97,516	97,516
按金和其他應收款項	Deposits and other receivables					
— 正常**	— Normal**	50,455	–	–	–	50,455
現金、銀行存款及定期存款	Cash, bank balances, and fixed deposits	1,996,984	–	–	–	1,996,984
		2,047,439	–	–	115,305	2,162,744

\* For accounts receivable and contract assets to which the Group applies the simplified approach for impairment, information based on the provision matrix is disclosed in note 9.

\*\* The credit quality of the financial assets included in other current assets are considered to be "normal" when they are not past due and there is no information indicating that the financial assets had a significant increase in credit risk since initial recognition.

As at 31 March 2024, 51% (2023: 47%) of the total accounts receivable was due from the Group's five largest customers.

As at 31 March 2024, 71% (2023: 68%) of the total contract assets related to the Group's five largest customers.

Further quantitative disclosures in respect of the Group's exposure to credit risk arising are set out in note 9.

26. 金融風險管理及公允價值(續)

(a) 信貸風險(續)

26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

(a) Credit risk (continued)

		生產力局 The Council				
		十二個月 預期 信貸虧損 Exposure to 12-month expected credit loss				
		全期預期信貸虧損 Exposure to lifetime expected credit losses 簡化方法				
		第1階段 Stage 1	第2階段 Stage 2	第3階段 Stage 3	Simplified approach	總額 Total
		港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000
於2024年3月31日	As at 31 March 2024					
應收賬款*	Accounts receivable*	-	-	-	16,533	16,533
合約資產	Contract assets	-	-	-	113,014	113,014
應收附屬公司款項	Amount due from subsidiaries	1,761	-	-	-	1,761
按金和其他應收款項	Deposits and other receivables					
— 正常**	— Normal**	77,682	-	-	-	77,682
現金、銀行存款及定期存款	Cash, bank balances, and fixed deposits	1,827,001	-	-	-	1,827,001
		1,906,444	-	-	129,547	2,035,991

26. 金融風險管理及公允價值 (續)

(a) 信貸風險 (續)

		生產力局 The Council				
		十二個月 預期 信貸虧損 Exposure to 12-month expected credit loss				
		全期預期信貸虧損 Exposure to lifetime expected credit losses 簡化方法				
		第1階段 Stage 1	第2階段 Stage 2	第3階段 Stage 3	簡化方法 Simplified approach	總額 Total
		港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000
於2023年3月31日	As at 31 March 2023					
應收賬款*	Accounts receivable*	–	–	–	17,397	17,397
合約資產	Contract assets	–	–	–	97,314	97,314
應收附屬公司款項	Amount due from subsidiaries	1,238	–	–	–	1,238
按金和其他應收款項	Deposits and other receivables					
— 正常**	— Normal**	49,310	–	–	–	49,310
現金、銀行存款及定期存款	Cash, bank balances, and fixed deposits	1,963,741	–	–	–	1,963,741
		2,014,289	–	–	114,711	2,129,000

\* 就生產力局應用減值簡化法的應收賬款和合約資產而言，以撥備矩陣為基礎的資料於財務報表附註9披露。

\*\* 當計入金融資產的其他流動資產並無逾期且並無資料顯示該等金融資產自初始確認以來的信貸風險大幅上升時，該等資產的信貸質素被視為「正常」。

26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

(a) Credit risk (continued)

		生產力局 The Council				
		十二個月 預期 信貸虧損 Exposure to 12-month expected credit loss				
		全期預期信貸虧損 Exposure to lifetime expected credit losses 簡化方法				
		第1階段 Stage 1	第2階段 Stage 2	第3階段 Stage 3	簡化方法 Simplified approach	總額 Total
		港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000
於2023年3月31日	As at 31 March 2023					
應收賬款*	Accounts receivable*	–	–	–	17,397	17,397
合約資產	Contract assets	–	–	–	97,314	97,314
應收附屬公司款項	Amount due from subsidiaries	1,238	–	–	–	1,238
按金和其他應收款項	Deposits and other receivables					
— 正常**	— Normal**	49,310	–	–	–	49,310
現金、銀行存款及定期存款	Cash, bank balances, and fixed deposits	1,963,741	–	–	–	1,963,741
		2,014,289	–	–	114,711	2,129,000

\* For accounts receivable and contract assets to which the Council applies the simplified approach for impairment, information based on the provision matrix is disclosed in note 9.

\*\* The credit quality of the financial assets included in other current assets are considered to be "normal" when they are not past due and there is no information indicating that the financial assets had a significant increase in credit risk since initial recognition.

於2024年3月31日，生產力局五大客戶的應收賬款佔應收賬款總額的51% (2023年：46%)。

As at 31 March 2024, 51% (2023: 46%) of the total accounts receivable was due from the Council's five largest customers.

於2024年3月31日，生產力局五大客戶的合約資產佔合約資產總額的71% (2023年：68%)。

As at 31 March 2024, 71% (2023: 68%) of the total contract assets related to the Council's five largest customers.

關於生產力局來自應收賬款信貸風險的進一步數量分析，列示於附註9。

Further quantitative disclosures in respect of the Council's exposure to credit risk arising from accounts receivable are set out in note 9.

**26. 金融風險管理及公允價值(續)****(b) 流動資金風險**

集團的政策是定期監控流動資金需求，以確保維持充足的現金儲備，應付到期時合約性及合理可預見的責任所需。

下表詳列出非衍生財務負債於報告末日之尚餘合約到期情況，此乃根據訂約未貼現現金流量(包括以訂約利率計算之利息支出；若為浮動利率，則為根據報告日之即期利率計算之利息支出)及本集團及生產力局可能需要付款之最早日期而得出。

**26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)****(b) Liquidity risk**

The Group's policy is to regularly monitor its liquidity requirements to ensure that it maintains sufficient reserves of cash to satisfy its contractual and reasonably foreseeable obligations as they fall due.

The following table details the remaining contractual maturities at the end of the reporting period of the non-derivative financial liabilities, which are based on the contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on rates current at the reporting date) and the earliest date the Group and the Council can be required to pay.

		<b>2024</b>			
		賬面值 Carrying amount 港幣千元 HK\$'000	總訂約 未折現 現金流量 Total contractual undiscounted cash flows 港幣千元 HK\$'000	於一年內 或應要求 Within 1 year or on demand 港幣千元 HK\$'000	超過一年但 小過兩年 More than 1 year but less than 2 years 港幣千元 HK\$'000
<b>集團</b>	<b>The Group</b>				
租賃負債(附註14)	Lease liabilities (note 14)	97	99	79	20
包括在應付賬款及其他流動 負債之財務負債	Financial liabilities included in accounts payable and other current liabilities	1,390,800	1,390,800	1,390,800	-
		<b>1,390,897</b>	<b>1,390,899</b>	<b>1,390,879</b>	<b>20</b>
<b>生產力局</b>	<b>The Council</b>				
包括在應付賬款及其他流動 負債之財務負債	Financial liabilities included in accounts payable and other current liabilities	1,387,066	1,387,066	1,387,066	-
應付附屬公司款項	Amounts due to subsidiaries	13,193	13,193	13,193	-
		<b>1,400,259</b>	<b>1,400,259</b>	<b>1,400,259</b>	<b>-</b>

26. 金融風險管理及公允價值 (續)

(b) 流動資金風險 (續)

26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

(b) Liquidity risk (continued)

		2023			
		總訂約 未折現 現金流量 Total 賬面值 Carrying amount 港幣千元 HK\$'000	於一年內 或應要求 Within 1 year or on demand 港幣千元 HK\$'000	超過一年但 小過兩年 More than 1 year but less than 2 years 港幣千元 HK\$'000	超過一年但 小過兩年 More than 1 year but less than 2 years 港幣千元 HK\$'000
<b>集團</b>		<b>The Group</b>			
租賃負債 (附註 14)	Lease liabilities (note 14)	636	643	539	104
包括在應付賬款及其他流動 負債之財務負債	Financial liabilities included in accounts payable and other current liabilities	1,542,755	1,542,755	1,542,755	-
		1,543,391	1,543,398	1,543,294	104
<b>生產力局</b>		<b>The Council</b>			
租賃負債 (附註 14)	Lease liabilities (note 14)	466	466	466	-
包括在應付賬款及其他流動 負債之財務負債	Financial liabilities included in accounts payable and other current liabilities	1,539,707	1,539,707	1,539,707	-
應付附屬公司款項	Amounts due to subsidiaries	11,685	11,685	11,685	-
		1,551,858	1,551,858	1,551,858	-

**26. 金融風險管理及公允價值 (續)****(c) 利率風險**

生產力局認為目前並無重大利率風險。

**(d) 外幣風險**

生產力局認為目前並無重大外幣風險。

**(e) 資本管理**

集團所界定的「資本」包括總資金的所有組成部分。集團不會將因與其他集團公司進行交易業務所產生的交易結餘視為資本。

集團管理資本的首要目標是保障集團有能力持續經營，以及確保集團能於可見未來支付到期的負債。

集團按照集團的資本管理規定，定期審閱及管理集團的資本結構。在本年度及以前年度，生產力局及其任何附屬公司概無受到外來施加的資本規定所規限。

**26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)****(c) Interest rate risk**

The Council considers that there is no significant exposure to interest rate risk.

**(d) Currency risk**

The Council considers that there is no significant exposure to currency risk.

**(e) Capital management**

The Group defines “capital” as including all components of total funds. Trading balances that arise as a result of trading transactions with other group companies are not regarded by the Group as capital.

The Group’s primary objectives when managing capital are to safeguard the Group’s ability to continue as a going concern and to enable the Group to meet its liabilities as they fall due for the foreseeable future.

The Group’s capital structure is regularly reviewed and managed with due regard to the capital management practices of the Group. Neither the Council nor its subsidiaries are subject to externally imposed capital requirement in the current and prior years.



## 27. 關聯方交易

除本財務報表另有披露的交易及結餘外，集團曾經於年內進行以下關聯方交易：

生產力局的理事會成員是由政府行政長官委任。由於政府可對生產力局發揮重大影響力，故此生產力局與政府之間的交易被視為關聯方交易，並於本賬目內分開列示。年內，生產力局曾與政府及生產力局理事會成員進行下列關聯方交易：

## 27. RELATED PARTY TRANSACTIONS

In addition to the transactions and balances disclosed elsewhere in these financial statements, the Group entered into the following related party transactions during the year:

Council Membership of the Council is appointed by the Chief Executive of the Government. The Government has significant influence over the Council, and transactions between the Council and the Government are considered to be related party transactions and are identified separately in these financial statements. During the year, the Council had the following related party transactions with the Government and Council Members:

		2024 港幣千元 HK\$'000	2023 港幣千元 HK\$'000
收取政府資助，用於經常性活動	Receipt of government subvention used for recurrent activities	<b>244,373</b>	239,283
政府補助	Government grant	<b>14,304</b>	4,252
來自政府的服務收入(附註a)	Service income from the Government (note a)	<b>255,256</b>	203,658
來自政府資助項目的收入(附註b)	Service income from government funding schemes (note b)	<b>172,167</b>	186,245
收入自生產力局理事會成員有關的機構	Income from entities related to members of the Council	<b>2,503</b>	3,336
採購自生產力局理事會成員有關的機構	Purchases from entities related to members of the Council	<b>3,269</b>	2,955

附註：

- (a) 來自政府的服務收入指涉及環境管理、科技發展、資訊科技、業務管理、秘書處服務費等項目，此等項目均透過競價方式，或透過與不同政府部門及局訂立夥伴協議而取得，而相關的收入是按照協議條款收取的。
- (b) 來自政府資助計劃的收入指科研項目(除作為執行機構推行之項目)及提供秘書處服務之項目，此等項目均透過競價方式或透過與創新科技署訂立協議而取得，而相關的收入是按照協議條款收取的。

Notes:

- (a) The service income from the Government relates to projects in environmental management, technology development, information technology, business management, secretariat projects with the Government, etc., which were obtained either by a competitive process or through partnership agreements with various government departments and bureaus, and the income was charged in accordance with the terms of the agreements.
- (b) The service income from government funding schemes relates to projects in research and development (excluding projects acting as implementation agent) and secretariat projects which were obtained by a competitive process or through agreements with Innovation and Technology Commission, and the income was charged in accordance with the terms of the agreements.

## 28. 財務報表的批准

本財務報表由生產力局於2024年7月18日核准並許可發出。

## 28. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Council on 18 July 2024.



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