

演繹卓越45載

ORCHESTRATING  
EXCELLENCE FOR  
45 YEARS

年報 Annual Report 2011-2012

HKPC<sup>®</sup>



生產力局新的機構標誌以藍綠雙色平行線構成，象徵我們與香港工商業的夥伴合作關係源遠流長，與企業風雨同路。新設計簡潔富時代感，並融合了原有的標誌，代表本局秉承一貫優良傳統，繼續為香港工商業提供專業服務。

The two-toned parallel lines forming the new corporate identity (CI) of HKPC signify our longstanding partnership with Hong Kong industry through rain or shine. Incorporating HKPC's original emblem, with a contemporary touch, the new CI highlights the continuity of our tradition of excellence in professional services for the industry.

# 目錄 CONTENTS

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願景、使命、核心價值 OUR VISION, MISSION AND CORE VALUES .....	2
機構簡介 ABOUT HKPC .....	3
主席前言 MESSAGE FROM THE CHAIRMAN.....	4
理事會委員／常務委員會 COUNCIL MEMBERSHIP AND STANDING COMMITTEES...	10
總裁匯報 THE YEAR IN REVIEW BY THE EXECUTIVE DIRECTOR.....	14
年度剪影 YEAR IN PICTURES .....	26
創新與升級 INNOVATION AND ENHANCEMENT.....	38
檢測與認證 TESTING AND CERTIFICATION.....	60
低碳生產 LOW CARBON MANUFACTURING.....	68
優質生活 QUALITY LIVING.....	78
機構展關懷 CARING ORGANIZATION .....	92
企業管治報告 CORPORATE GOVERNANCE REPORT.....	100
管理層 SENIOR MANAGEMENT.....	110
附屬公司 SUBSIDIARIES .....	116
管理架構 MANAGEMENT STRUCTURE .....	119
財務報告 FINANCIAL STATEMENTS.....	120

## 願景、使命、核心價值 OUR VISION, MISSION AND CORE VALUES

### 願景

成為業界提升生產力的  
最佳伙伴

### OUR VISION

Be your most preferred  
productivity partner

### 使命

致力協助業界達到卓越  
的生產力，以提升競爭力  
及持續發展能力

### OUR MISSION

Promote productivity  
excellence for industry to  
enhance competitiveness  
and sustainability

### 核心價值

誠信正直  
融合貫通  
靈活創新  
公平公正  
以人為本  
全心全情  
專業精神  
伙伴同行

### OUR CORE VALUES

Integrity  
Integration  
Innovation  
Impartiality  
People  
Passion  
Professionalism  
Partnership



生產力是有效運用創意和資源，提高產品和服務的附加值，是競爭優勢的真正本源，能帶來長遠的經濟效益及提高生活水準。

香港生產力促進局（生產力局）於1967年依法成立。生產力局的使命，是透過向香港的企業提供橫跨價值鏈的綜合支援服務，協助業界達到卓越生產力，從而更有效地運用資源，提高產品和服務的附加值，以加強國際競爭力及持續發展能力。

生產力局的工作由理事會管轄，成員包括一名主席及22名代表資方、勞方、學術界、專業界別和有關政府部門的委員。生產力局的經費部份來自政府資助，其餘來自服務收費。

位於九龍塘的生產力大樓，設有先進的製造及測試設施、展覽廳及一系列培訓設施。生產力局在廣州、東莞及深圳設有三家全資附屬公司，以服務珠三角的港資廠商。

生產力局及附屬公司300位專業顧問，致力為工商各界提供技術轉移、顧問、培訓及各項支援服務，涵蓋生產科技、資訊科技、環境科技及管理系統等範疇，以協助工業界發展高增值業務。

Productivity is the effective use of innovation and resources to increase the value-added content of products and services.

The Hong Kong Productivity Council (HKPC) is a multi-disciplinary organization established by statute in 1967. HKPC's mission is to promote productivity excellence for industry to enhance competitiveness and sustainability. Through the provision of integrated support across the value chain, HKPC strives to assist Hong Kong enterprises to achieve the more effective utilization of resources, enhance the value-added content of products and services, and to increase international competitiveness.

HKPC is governed by a Council comprising a Chairman and 22 members. This Council represents managerial, labor, academic and professional interests, as well as related government departments in Hong Kong. HKPC's operations are supported by fee income from its services and government subventions.

HKPC's headquarters at HKPC Building in Kowloon Tong features various advanced manufacturing and testing facilities as well as exhibition and training venues. HKPC also operates three wholly-owned subsidiaries in Guangzhou, Dongguan and Shenzhen serving Hong Kong manufacturers in the Pearl River Delta.

With about 300 professional consultants, HKPC and its subsidiaries provide a multitude of services in technology transfer, consultancy, training and other support services in the areas of manufacturing technology, information technology, environmental technology and management systems. These services are designed to help industry move successfully up the value chain.

## 主席前言 MESSAGE FROM THE CHAIRMAN

「交響樂團指揮手中雖無樂器，但卻擁有激發樂團成員發揮潛能的能力。」

*"The conductor of an orchestra doesn't make a sound. He depends, for his power, on his ability to make other people powerful."*

班傑明·詹德 — 自1979年起擔任波士頓愛樂交響樂團指揮  
Benjamin Zander — Conductor of the Boston Philharmonic since 1979



陳鎮仁, BBS, JP 主席  
Clement Chen, BBS, JP Chairman

## 45載與香港合拍同步

樂團指揮竭力啟發樂師演繹經典樂曲，同樣地，生產力局在過去45年，一直致力協助香港企業達致卓越生產力，開拓市場空間。

為慶祝我們多年來與香港工業伙伴合作的成果，我們推出全新的品牌形象，為機構發展奏出新樂章。透過更新品牌，我們希望生產力局的願景、使命和價值得到更廣泛的認同，特別是向面臨業務轉型挑戰的新一代工業家推廣本局的工作。

新的機構標誌由雙色平行線構成，象徵我們一直與香港工商業風雨同路，而新的標誌與原有的互相融合，選用相近的色調，更表明了我們將會繼續秉承長期服務香港工商業的雄厚根基。

## 45 YEARS IN TUNE WITH HONG KONG

Just like a conductor striving to inspire fellow musicians to perform masterpieces of music, for the past 45 years, HKPC has been dedicated to supporting Hong Kong enterprises attain excellence in productivity in order to expand their market horizons.

Celebrating our years of fruitful partnership with Hong Kong industry, we are excited to strike a new note in our corporate history with the launch of the new corporate identity (CI) of HKPC. By refreshing our own brand, we hope that HKPC's vision, mission and core values will be made known to a wider group of stakeholders, particularly the next-generation industrialists who are facing the challenges of business transformation.

Featuring twin-colour parallel lines, the new CI symbolizes our longstanding partnership with Hong Kong industry through rain and shine. The new CI has also incorporated our original logo and has adopted a similar colour scheme to recap our long tradition of robust services to the industry.

Throughout our history, we have moved with the times to help Hong Kong enterprises meet challenges arising from economic and technology changes. As such, we have always been regarded as the preferred and all-round partner of Hong Kong enterprises in their quest for productivity excellence.



生產力局致力協助企業把握「十二五規劃」新契機。

HKPC assists enterprises in capturing opportunities under the National 12th Five-Year Plan.



回顧過去，我們與時俱進，協助香港企業克服經濟和技術轉變帶來的各種挑戰。正因如此，我們一直是香港企業首選的全方位合作伙伴，協助他們追求卓越生產力。

在新品牌形象的背後，體現了我們最新的機構願景、使命和核心價值，包括：誠信正直、融合貫通、靈活創新、公平公正、以人為本、全心全情、專業精神，以及伙伴同行，構成生產力局服務文化的支柱。

國家「十二•五」規劃制定了經濟發展的重點領域和方向，包括擴大內需，以及推動產業升級和轉型，無疑將為香港企業帶來前所未有的商機。

在本年度，經過諮詢行業協會和有關政府部門後，我們已經確定發展多個具市場潛力的產業領域，以促進港商把握「十二•五」規劃的新機遇，當中包括：低碳經濟、技術提升、綜合轉型和創新、國際及國家認證標準，以及中國內銷市場。

通過推出多個業界支援項目，包括：碳審計、技術密集的產品開發、新材料研發、自動化、測試和認證，以及中小企業內銷支援計劃，我們已在推展新策略方面取得實質的進展。在這份年報裏，大家將可見證這些項目怎樣加強業界的競爭力和持續發展能力。

中小企業佔本港企業數目近98%，一直是生產力局重點支援的對象。基於市面上的中小企業支援和資助計劃林林種種，並且分散於香港和內地不同的部門和機構，中小企往往難以找出適合自己的最佳方案。為了向本地中小企提供全面的支援，生產力局計劃設立嶄新的SME One中小企一站通，提供各種中小企業的支援和資助計劃、增強中小企營運效率和競爭力的解決方案，以及專家諮詢服務。SME One中小企一站通將於2012年7月投入服務。

Behind our new brand image is our updated corporate vision, mission and core values. Our values are enshrined in “4Is + 4Ps”, namely integrity, integration, innovation, impartiality, people, passion, professionalism and partnership, which epitomize the backbone of HKPC’s service culture.

As the National 12th Five-Year Plan has underlined the focus areas and directions of economic development for the coming years, including expanding domestic demand as well as upgrading and restructuring of industries, undoubtedly, this will open up enormous opportunities for Hong Kong businesses.

During the year, after consulting industry associations and relevant government departments, we have identified various thematic areas with business potential for Hong Kong enterprises under the 12th Five-Year Plan. These include low carbon economy, technology upgrading, integrated transformation and innovation, international and national standards, as well as domestic sales in the Mainland market.



We have made solid progress in each of these areas through the implementation of industry-wide initiatives on carbon audit, technology intensive product development, new materials research, automation, testing and certification, as well as domestic sales support programmes for SMEs. Throughout this annual report, you will witness how these initiatives enhance the competitiveness and sustainability of our industry.

Local SMEs, which represent about 98% of Hong Kong companies, remain the focus of our support. With the variety of business support





生產力局制定了明確策略，致力協助香港企業邁進低碳經濟。

*HKPC has set out a clearly defined strategy to help local enterprises march towards a low-carbon future.*

與此同時，特區政府計劃推出總值10億元的「發展品牌、升級轉型及拓展內銷市場的專項基金」（簡稱「BUD專項基金」），生產力局將擔任其中「企業支援計劃」的秘書處，協助推行基金。港商特別是中小企將從該計劃中受惠，獲得所需的支援和資源，以推展其內地市場業務。

在過去45年來，生產力局一直致力協助香港企業特別是中小企業提升競爭力。隨著SME One中小企一

站通的成立，實踐了我們長期以來對支援中小企的承諾，我們亦將全力支持「BUD專項基金」的推行工作，令更多中小企受惠。

生產力局要成功履行使命，實有賴業界、行業協會、香港特區政府，以及所有理事會成員和全局同事的不懈支持，謹此衷心致謝。

主席  
陳鎮仁，BBS, JP



and funding schemes available on the market, SMEs very often find it difficult in identifying schemes best fitting their needs. To provide comprehensive support to local SMEs, HKPC will set up a new one-stop support centre, SME One, to offer information on various support and funding schemes, solutions for enhancing operation efficiency and competitiveness, as well as advisory services. The SME One will commence operation in July 2012.

Meanwhile, the Government is planning to set up a \$1 billion dedicated fund on Branding, Upgrading and Domestic Sales (the BUD Fund). Under which, HKPC will be appointed as the Programme Secretariat to assist with the implementation of the Enterprise Support Programme of the BUD Fund. Local SMEs in particular will benefit from the scheme with the support and resources in need to boost their development on the Mainland.

For the past 45 years, HKPC has been striving to help Hong Kong businesses especially SMEs enhance their competitiveness. With the establishment of SME One, our



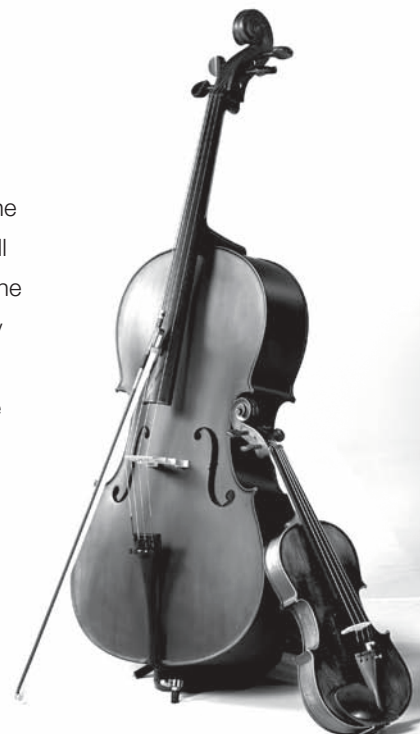
推廣企業公民責任已成為生產力局支援香港企業提升競爭力的重要方向。

HKPC steps up its efforts to promote adoption of CSR practices to help enterprises enhance their competitiveness.

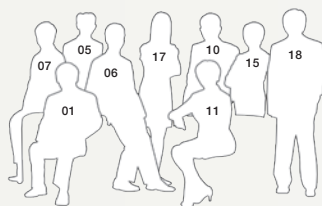
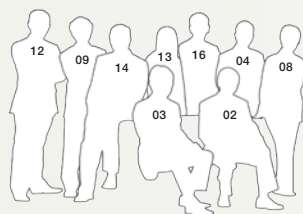
long-term commitment to SMEs will reach a crescendo and we will provide the best support for making the BUD Fund a success for the good of SMEs.

To fulfill our mission, we need to count on the relentless support of the industry, trade associations, the HKSAR Government, as well as all Members and dedicated staff of the Council to whom I would sincerely extend my gratitude. Only with their support and efforts could we accomplish our mission.

**Clement Chen, BBS, JP**  
Chairman



## 理事會委員／常務委員會 COUNCIL MEMBERSHIP AND STANDING COMMITTEES



### 主席 Chairman

陳鎮仁, Mr Clement Chen Cheng-jen, BBS, JP (01)

### 副主席 Deputy Chairman

伍志強 Mr Victor Ng Chi-keung, MH (02)

### 資方／專業／學術界代表 Management/Professional/Academic Representatives

區嘯翔 Mr Albert Au Siu-cheung (03)  
陳作基 Dr Cliff Chan Chok-ki  
鄭文聰 Ir Daniel Cheng Man-chung, MH, JP (04)  
郭振華 Mr Jimmy Kwok Chun-wah, MH, JP (05)  
李國本 Dr Delman Lee (06)  
梁任城 Mr Leung Yam-shing (07)  
麥業成 Mr Andrew Mak Yip-shing, JP  
蒙美玲 Prof Helen Meng Mei-ling (08)  
吳大釗 Dr David Ng Tai-chiu (09)  
吳宏斌 Dr Dennis Ng Wang-pun, MH (10)  
顏吳餘英 Mrs Katherine Ngan Ng Yu-ying, JP  
成小澄 Dr Elizabeth Shing Shiu-ching, BBS, JP (11)  
楊棕傑 Mr Jack Yeung Chung-kit (12)



**勞方代表**  
**Labour Representatives**

林錦儀 Miss Lam Kam-yi (13)  
冼啟明 Mr Sin Kai-ming, MH (14)  
鄧燕梨 Ms Marilyn Tang Yin-lee (15)

**政府官員**  
**Public Officers**

謝曼怡 Miss Elizabeth Tse Man-yee, JP  
商務及經濟發展局常任秘書長(通訊及科技)  
Permanent Secretary for Commerce and Economic Development  
(Communications and Technology)

王榮珍 Miss Janet Wong Wing-chen, JP  
創新科技署署長 Commissioner for Innovation and Technology

關錫寧 Ms Maria Kwan Sik-ning, JP  
工業貿易署署長 Director-General of Trade and Industry  
(麥靖宇 Mr Kenneth Mak Ching-yu, JP (16)  
於2012年7月16日接任 assumed the post on 16 July 2012)

陳李藹倫 Mrs Helen Chan, JP (17)  
政府經濟顧問 Government Economist

吳國強 Mr Byron Ng, JP (18)  
勞工處副處長 Deputy Commissioner for Labour

**核數師**  
**Auditors**

畢馬威會計師事務所 KPMG

**法律顧問**  
**Legal Advisers**

高露雲律師行 Wilkinson & Grist



## 職員事務委員會 STAFFING COMMITTEE

### 主席 Chairman

成小澄, BBS, JP      Dr Elizabeth Shing Shiu-ching, BBS, JP

### 委員會成員 Members

林錦儀	Miss Lam Kam-yi
梁任城	Mr Leung Yam-shing
麥業成, JP	Mr Andrew Mak Yip-shing, JP
蒙美玲	Prof Helen Meng Mei-ling
顏吳餘英, JP	Mrs Katherine Ngan Ng Yu-ying, JP
冼啟明, MH	Mr Sin Kai-ming, MH
鄧燕梨	Ms Marilyn Tang Yin-lee
鍾沛康	Mr Davey Chung
麥鄧碧儀, MH, JP	Mrs Agnes Mak Tang Pik-ye, MH, JP

職員事務委員會負責審批總經理級的委任。委員會監督職員人手情況，並於有需要時向理事會提出意見。委員會主要就人力資源發展政策向理事會提供意見。委員會還負責監察員工的服務條件，確保足以聘請及挽留能幹的職員，並於必要時向理事會提出修改建議。委員會可作為理事會與員工之間有關薪俸條件的溝通渠道，尤其是當雙方經磋商後仍無法解決問題。

The Staffing Committee approves the appointment of General Managers. The Committee monitors the staffing situation and recommends changes to the Council where appropriate. It advises the Council on human resources development policies. The Committee also monitors HKPC's general terms and conditions of service, to ensure that these are adequate to recruit and retain competent staff, and recommends changes to the Council where necessary. The Committee provides a channel between the Council and staff for the communication of grievances about general terms and conditions of service, in situations where they cannot be resolved by consultation.

## 業務發展委員會 BUSINESS DEVELOPMENT COMMITTEE

### 主席 Chairman

陳鎮仁, BBS, JP      Mr Clement Chen Cheng-jen, BBS, JP

### 委員會成員 Members

陳作基	Dr Cliff Chan Chok-ki
鄭文聰, MH, JP	Ir Daniel Cheng Man-chung, MH, JP
郭振華, MH, JP	Mr Jimmy Kwok Chun-wah, MH, JP
李國本	Dr Delman Lee
顏吳餘英, JP	Mrs Katherine Ngan Ng Yu-ying, JP
楊棕傑	Mr Jack Yeung Chung-kit
鍾沛康	Mr Davey Chung
麥鄧碧儀, MH, JP	Mrs Agnes Mak Tang Pik-ye, MH, JP

業務發展委員會負責監督本局附屬機構的表現，建議主席人選，審批年度財務報告，以及向理事會推荐資助項目。該委員會檢討業務情況，每年檢討服務範疇的適切性及開拓新的業務發展機會，還考慮生產力局在工業轉型中所擔當的角色，向理事會就生產力局的業務發展提供意見。

The Business Development Committee monitors the performance of HKPC's subsidiary companies, recommends the appointment of Chairmen, endorses annual budgets, and identifies subvention implications for the approval of the Council. The Committee reviews business activities, the Services Audit Statement annually, explores new business opportunities, and advises the Council on the business development of HKPC in relation to HKPC's role in the changing industrial environment.

## 財務委員會 FINANCE COMMITTEE

### 主席 Chairman

伍志強, MH      Mr Victor Ng Chi-keung, MH

### 委員會成員 Members

陳鎮仁, BBS, JP	Mr Clement Chen Cheng-jen, BBS, JP
吳大釗	Dr David Ng Tai-chiu
吳宏斌, MH	Dr Dennis Ng Wang-pun, MH
陳李藹倫, JP	Mrs Helen Chan, JP
鍾沛康	Mr Davey Chung
麥鄧碧儀, MH, JP	Mrs Agnes Mak Tang Pik-yee, MH, JP

## 審計委員會 AUDIT COMMITTEE

### 主席 Chairman

區嘯翔      Mr Albert Au Siu-cheung

### 委員會成員 Members

郭振華, MH, JP	Mr Jimmy Kwok Chun-wah, MH, JP
麥業成, JP	Mr Andrew Mak Yip-shing, JP
吳大釗	Dr David Ng Tai-chiu
成小澄, BBS, JP	Dr Elizabeth Shing Shiu-ching, BBS, JP
王榮珍, JP	Miss Janet Wong Wing-chen, JP
麥鄧碧儀, MH, JP	Mrs Agnes Mak Tang Pik-yee, MH, JP

財務委員會負責監督本局的財務表現，確保資金的運用恰當。委員會審批本局有關採購、大樓管理、固定資產管理及服務收費率等政策及守則的修改，委員會提交給理事會審議本局的三年策略計劃、三年財政預算、年度計劃及預算，以及主要開支項目的編配調動。委員會並就本局的財務政策及對本局有重大財務影響的事宜向理事會提出意見。

The Finance Committee monitors the financial performance of HKPC and ensures that funds made available are properly accounted for. The Committee approves changes to HKPC's policies and practices relating to procurement, building management, fixed asset management and charging levels of HKPC's services. The Committee recommends HKPC's three-year strategic plan, three-year forecast, an annual programme and estimates and the transfer of funds between major heads of expenditure, for consideration by the Council. The Committee also advises the Council on matters relating to HKPC's financial policies and matters that have a significant financial impact on HKPC.

香港生產力促進局的審計委員會，負責在財務報告、風險管理、內部監控、核數師的委任及表現，以及遵從相關法規等方面進行監察並提出建議，提升本局的企業管治水平。審計委員會並獲理事會授權，就責任範圍內的任何相關事項進行調查及協調。職員亦可向審計委員會主席舉報任何違規或不當行為。

The Audit Committee is established to monitor and make recommendations to enhance HKPC's healthy corporate governance in financial reporting, risk management, internal control, appointment and performance of the external auditor, and compliance with relevant laws and regulations. The Committee is authorized by the Council to investigate any activity and resolve any disagreement within its scope of duties. Staff members can directly report to the Chairman of the Audit Committee on cases of malpractice or irregularities.

## 總裁匯報

# THE YEAR IN REVIEW BY THE EXECUTIVE DIRECTOR



管理一家公司，就像指揮交響樂團。  
每位樂團成員皆有自己的樂譜，但指揮  
必須帶領及協調個別樂師、樂器組，以至  
整個樂團發揮最佳的演出水平。

*Managing a company is somewhat like  
conducting an orchestra. Each musician has  
his/her own piece of music, but the conductor  
has to bring out the best performance from  
the musician not only individually but as an  
instrument section, and finally as an orchestra.*

麥鄧碧儀, MH, JP 總裁  
Agnes Mak, MH, JP Executive Director



### 活力節拍迎接45週年

生產力局的專業顧問充份發揮團隊合作的力量，運用不同專業知識，提供一站式業務和技術解決方案，以促進香港企業提升競爭力和持續發展能力。與演奏家一樣，本局員工體現同一份專業、全情投入和合作精神，在過去45年帶動本局邁步向前。

成本上升、利潤空間縮窄和勞工短缺等不利因素，仍然困擾著香港廠商，加上歐債危機繼續為2012年的全球經濟蒙上一層陰霾，預期傳統出口市場的需求將持續低迷。

作為業界的最佳伙伴，生產力局不斷加強對香港企業特別是中小企的支援，以捕捉內銷市場及高增值行業的新興商機，為業務持續增長注入動力。

### AN UPBEAT NOTE ON OUR 45TH ANNIVERSARY

At HKPC, our professional consultants work as a team, leveraging our multi-disciplinary competences to provide one-stop business and technology solutions for enhancing the competitiveness and sustainability of Hong Kong businesses. Like the virtuoso musicians, our people exemplify

the same professionalism, passion and partnership spirit that has been driving this organization for 45 years.

While Hong Kong manufacturers are still haunted by increasing costs, shrinking profit margins and labour shortage, the lingering economic crisis in the European Union will continue to cloud the global economy in 2012. Demands from our traditional markets are expected to remain sluggish.

As the preferred partner of the industry, HKPC continues to step up its support to Hong Kong enterprises, especially SMEs, to capture opportunities in the vibrant Mainland market and emerging high value-adding industry sectors for sustainable business growth.

Guided by the four-pronged strategy of scaling up platforms, creating value for SMEs, sharpening competencies and developing strategic partnership, we have introduced new initiatives during the year to help our industry ride out challenges in the prevailing economic landscape.



生產力局舉辦跨產業配對活動協助香港廠商借助本地創意產業開拓新市場。

*Cross industry matching platforms assist Hong Kong manufacturers to tap new markets with innovative ideas.*



生產力局與珠三角地方政府緊密合作，向有意升級的廠商提供財務和技術支援。

HKPC collaborates with local governments in the PRD to provide funding and technical support to manufacturers aspiring for business upgrading.

本局在年內推出多項新猷，參照四大策略方向，包括：擴展工業支援平台、為中小企創富增值、強化核心能力及發展策略伙伴，以協助香港工業跨越當前經濟氣候的挑戰。

### 擴展工業支援平台

生產力局透過不同的工業支援平台，繼續協助業界進行業務升級轉型。此外，本局亦致力建立新的支援平台，以促進跨產業的業務合作。

本局於2008年推出「升轉一站通」項目，過去數年更將此服務模式，推廣至珠三角重點工業城鎮，向有意升級的廠商提供財務和技術支援。

除了在東莞、珠海和惠州開展升級轉型資助計劃之外，生產力局在2011年6月更將這工業支援項目拓展至江門，由江門市政府撥款資助，生產力局透過現場評估和示範項目等，共同協助當地加工企業就地升級轉型。

在特區政府的資助下，生產力局執行為期五年的「清潔生產伙伴計劃」，政府部門和環保技術服務供應商攜手合作，促進珠三角的廠商推行清潔生產。該計劃運作了四個年頭，業界踴躍參與，共批核了超過1,800個項目。參與計劃的廠商在源頭減少污染的同時，還優化了物料使用和能源消耗，生產效益得以提升。

為進一步鼓勵本地企業減少碳足跡，生產力局與香港工業總會、香港總商會及商界環保協會在2012年3月展開「商界減碳建未來」計劃。計劃設有「碳審計領航計劃」以資助約200家香港企業進行碳審計。

新興的低碳經濟也為綠色產品和服務，創造了商機無限的市場。生產力局與香港電子業商會今年合辦了「商贏計劃」，透過分組活動和經驗分享，協助企業開拓綠色商機。首次活動便吸引了逾百名企業行政人員參加，共同啟發綠色商機意念，成績令人鼓舞。

## SCALING UP PLATFORMS

HKPC continues to help the industry transform and upgrade their business through various support platforms. We also strive to draw in a chorus of support from our partners in building new platforms to facilitate cross-over business collaborations.

Launched in 2008, our TURN (acronym for Transform, Upgrade and Relocate for a New horizon) platform was replicated in the past few years in key industrial towns and cities in the Pearl River Delta (PRD) region to provide funding and technical support to manufacturers aspiring for upgrading their business.

In addition to the established TURN platforms in Dongguan, Zhuhai and Huizhou, HKPC extended this support network to Jiangmen in June 2011. Under the agreement, the Jiangmen Government will provide funding support for carrying out on-site assessment and demonstration projects for enterprises in the city.

The government-funded five-year Cleaner Production Partnership Programme (CPPP), implemented by HKPC, is a concerto engaging government authorities and environmental technology service providers to promote cleaner production to manufacturers in the PRD. It has completed its fourth

year of operation and was well received by the industry as some 1800 projects have been approved. While reducing pollution at source, manufacturers also benefited from the programme by enhancing their production efficiency through optimizing material usage and energy consumption.

To further encourage local enterprises to reduce their carbon footprint, HKPC partnered with the Federation of Hong Kong Industries, Hong Kong General Chamber of Commerce and Business Environment Council to introduce the CarbonSmart programme in March 2012. The programme features a pilot scheme under which around 200 companies will receive subsidy for conducting carbon audit.

As we aspire towards building a low carbon economy, a lucrative market for green products and services is also emerging. During the year, HKPC and the Hong Kong Electronic Industries Association (HKEIA) jointly launched the Project MAX platform to assist companies in tapping green business opportunities through interactive activities and sharing sessions. Close to 100 participants from manufacturing and commercial sectors went into rhapsodies over innovative low carbon business ideas at the inaugural event.



生產力局近年積極加強對內地港資中小企業的支援，為本港企業開拓內地十二五規劃龐大商機作好準備。

HKPC spearheads various industrial support initiatives to prepare Hong Kong SMEs to tap the vast business opportunities under the National 12th Five-Year Plan.

為協助香港廠商利用本地創意產業的專長，一方面強化品牌，另一方面發展創新產品以開拓新市場，生產力局與創意創業會在2012年3月舉辦了「跨產業『創』+『造』配對會」，展示本地創意業界單位的作品，並提供跨產業配對平台，超過20間企業將與一家或以上參展商展開合作。

香港電腦保安事故協調中心(HKCERT)一直致力捍衛本地的資訊保安，HKCERT是生產力局管理的另一個業界支援平台，旨在為本地企業和互聯網用戶締造安全的網絡環境。

年內，HKCERT除了提供電腦保安事故協調服務之外，還舉行年度電腦保安事故演習，邀請本地多個網上討論區參與，以測試這些組織的準備工作，能否妥善處理帶有惡意連結的訊息，並對攻擊者採取適當行動。

本局正進一步提升HKCERT的服務和設施，加強在惡意軟件和入侵分析方面的工作，以掌握潛在的網絡風險，並為智能手機和流動設備用戶提供事故協調服務。新中心將於2012年4月正式啟用。

### 為中小企創富增值

中小企是香港經濟的基石。生產力局一項調查發現，超過90%本地中小企計劃在未來5年展開內銷業務。本局已相應加強服務，以協助中小企進入內地市場。

生產力局聯同香港中小型企業國際交流協會，在「中小企業發展支援基金」的資助下，合作推行一項為期14個月的計劃，研究香港中小企如何爭取華東二線城市的消費市場。有關結果已透過經驗分享論壇、專題工作坊，與本地企業逐一分享，並將於2012年7月出版一本名為《中國內銷實戰攻略－華東篇》的指南。

2011年，內地網上購物零售金額高達人民幣7,826億元。因應消費模式的轉變，本地中小企開始借助網上購物和新媒體，開拓內地的內銷業務。

In order to help Hong Kong manufacturers leverage the local creative industries for brand enhancement and to tap new markets with innovative ideas, the “Cross Industry Matching Showcase” was organized in March 2012 by HKPC and the Innovative Entrepreneur Association (IEA). Apart from showcasing the works of local creative talents, the initiative also provided a platform for business matching. Over 20 local enterprises have agreed to partner with one or more exhibitors at this year’s event.

The local information security watchdog, the Hong Kong Computer Emergency Response Team Coordination Centre (HKCERT), managed by HKPC, is another industry support platform that tasked with creating a safer cyberspace for local business sectors and Internet users.

During the year, in addition to providing computer emergency response services, HKCERT organized an annual cyber drill with participants from local web forums to test the preparedness of these organizations in handling messages with malicious links and taking appropriate actions against perpetrators.

We would further enhance the services and facilities of HKCERT with the launch of the new Centre in April 2012. Apart from strengthening its efforts in malware and intrusion analysis to identify potential security risks, it will also step up incident response services for smartphone and mobile device users.

## CREATING VALUE FOR SMEs

SMEs are the bedrock of Hong Kong economy. A survey conducted by HKPC revealed that over 90% of local SMEs planned to kick off their sales business on the Mainland of China in the coming five years. HKPC has been reinforcing its technical support to SMEs in their new ventures on the Mainland.

HKPC and the Hong Kong Association of International Co-operation of Small and Medium Enterprises jointly launched a new 14-month programme to study how Hong Kong firms can win over consumers in East China’s second-tier cities with funding support from the SME Development Fund. These findings have been disseminated to local businesses through experience sharing forums and workshops. A publication entitled “Guidebook for Smart Domestic Sales in China – East China Episode” will be published in July 2012.



「HKPC集思匯」定期舉行不同行業的諮詢會，探討業界需要及發展方向。

HKPC regularly organizes the “Hong Kong Industry Network Clusters” (HK-INC) to gauge the views of local industry on issues of relevance to their long-term development.





生產力局積極在內地推廣本港的科研成就，包括參與2011年6月在福州舉行的第九屆「中國・海峽專案成果交易會」。

HKPC actively promotes technology achievements of Hong Kong at the 9th China Cross-Straits Technology & Projects Fair held in Fuzhou in June 2011.

為協助本地中小企進行新媒體營銷，生產力局聯同香港中小型企業聯合會及香港無線科技商會，合作展開一項由「中小企業發展支援基金」資助的「以新媒體拓展內銷市場」工作計劃，旨在為中小企提供實用參考資料，以掌握運用新媒體在內地進行營銷的技巧及策略。有關資訊將詳載於2012年7月出版的《網上內銷指南》，供本地中小企參考。

為增強中小企對可持續發展概念的認識及表現，生產力局及香港理工大學合作制定了全港首個「香港中小企業可持續發展指數」。「指數」是透過從員工、顧客、投資者、供應商、社區及環境六方面，評估40家中小企的可持續發展表現而得出。

### 強化核心能力

回顧本局的歷史，生產力局一直擔當多個行業的發展先驅。我們繼續投資更新設施，從而強化核心能力，以滿足業界的多元化需求。

作為2011年本局其中一項主要的中小企支援措施，全新的「多功能全天候電磁波測試室」已於2011年8月正式啟用。新測試室佔地逾185平方米，是全港唯一適合大型電子系統的電磁兼容測試設施，其多功能設計可協助本地廠商符合新版歐盟強制性產品標準EN 55022。

對於本地檢測和認證機構而言，透過共享新的測試設施，毋須重大投資，亦可提高服務效率，有助電子業縮短高端電子產品的開發週期，本地檢測業和電子業均可受惠。

遠紅外線產品近年日趨普及，但品質良莠不齊，損害消費者對有關技術效能的信心。為提升遠紅外線產品的可靠性和信譽，本局與香港遠紅外線協會合作，透過工業貿易署「中小企業發展支援基金」的資助，購置了一套遠紅外線放射測試儀，並成立了全港首間「遠紅外線測試實驗室」，新設施讓香港製造商可於本地為產品進行遠紅外線頻率測試，從而節省時間和費用。



Online shopping transactions on the Mainland reached RMB\$782.6 billion in 2011. Catering to this flourishing consumption trend, local SMEs are turning to online shopping channels and new media to jumpstart and grow their domestic sales business.

To support local SMEs to engage in new media marketing, HKPC, the Hong Kong Small and Medium Enterprises Association, and Hong Kong Wireless Technology Industry Association jointly launched a programme entitled “New Media Marketing for PRC Domestic Sales” with funding support from the SME Development Fund. It provided SMEs with practical knowledge to adopt social media for marketing on the Mainland. A “Practical Guidebook on New Media Marketing for Domestic Sales” will be published in July 2012 to capture and disseminate the survey findings and advice to local SMEs.

HKPC and The Hong Kong Polytechnic University jointly launched Hong Kong’s first benchmarking index on the business sustainability performance of local SMEs

to strengthen the knowledge of enterprises in this area.

The Index is derived from assessing the awareness and effectiveness of 40 SMEs in business sustainability from six perspectives, including employees, customers, investors, suppliers, community and the environment.

## SHARPENING CORE COMPETENCIES

Throughout our history, HKPC has been a pioneer in many industry sectors. We continue to invest in new facilities to acquire new competencies to address the diversified needs of our industry.

During the year, a major industry support initiative of HKPC was the launch of a new multi-functional Electromagnetic Compatibility Chamber (EMC) in August 2011. Occupying an area of over 185m<sup>2</sup>, the new chamber is the only EMC testing facility in Hong Kong that caters to large-scale electronics systems. Its multi-functional design can help local manufacturers comply with the EU’s new mandatory EN55022 EMC testing standard.



生產力局與本港著名漫畫家馬榮成先生合力創作《力創驕陽》，這本講述本局四十五年發展歷程的漫畫將會送給參加本局社區活動的學生。

Collaborating with a renowned local comic book artist, Mr Ma Wing Shing, HKPC relives its 45 years' history in a creative and lively approach. Copies of the comic book "Sunrise Sunset" are to be distributed to students participating in HKPC's community events.

### 發展策略伙伴

過去45年來，生產力局與工商業界建立了穩固而廣闊的聯繫。「HKPC集思匯」是本局其中一個重要的渠道和平台，就香港工業長遠發展的議題，諮詢本地業界意見。年內，「HKPC集思匯」舉行了圍繞關鍵性零部件製造業、玩具業及資訊科技保安等課題的諮詢會，深入探討及交流。

為鼓勵本地餐飲業透過推行環保管理措施提升競爭力，本局亦與香港餐飲聯業協會合作，推出全港首個評核餐飲業環保表現的認可計劃——「優質餐飲業環保管理計劃」。

該計劃就能源效益、用水效益、廢物及污水管理、空氣及噪音污染控制等範疇，為本地餐飲業建立了優質標準和典範。這項目再次展示，本局與工商業界的策略伙伴關係，對推行行業支援措施發揮了重大的推動作用。

除了本地工商業界之外，本局亦與海外技術供應商建立了策略伙伴關係，將進軍新市場所需的重要技術知識，轉移香港廠商。例如，生產力局伙拍美國的尖端高加速壽命及應力測試儀器開發商沃馬克有限公司，在香港開設首家獨立的高加速可靠性測試實驗室。

透過是次合作，可協助香港廠商提升產品的可靠性，以滿足甚至超越國際市場的要求。

為慶祝生產力局成立45週年，本局以創新有趣的方式向普羅大眾講述我們的故事及香港工業的發展。由生產力局與天下出版有限公司合力製作的《力創驕陽》漫畫，刻劃本地工業家憑藉不屈不撓的香港精神，克服多個年代的高低起伏，並帶出生產力局多年來對業界的全力支持。

「香港沒有夕陽工業，只有夕陽企業」是故事主人翁在最後一章的寄語，亦是生產力局所秉持的信念。

For local testing and certification bodies, through facility sharing, they can improve their service efficiency without heavy investments. The electronics industry can also shorten the development cycle for high-end electronic products. Both the local testing and electronics industry will gain in competitive advantages.

Far Infrared Rays (FIR) products are gaining popularity in recent years. Variations in quality, however, have marred consumers' confidence on the function and effectiveness of the technology. To enhance the reliability and credibility of FIR products, we collaborated with the Hong Kong Far Infrared Rays Association to introduce a FIR testing system and established the first FIR Testing Laboratory in Hong Kong, with funding support from the industry and the SME Development Fund of the Trade and Industry Department. The new facility allows local manufacturers to test the FIR frequency of products locally, bringing them savings in both time and costs.

## DEVELOPING STRATEGIC PARTNERSHIP

For the past 45 years, HKPC's solid and extensive industry network has created various notable ensembles for the manufacturing and business communities. The Hong Kong Industry Network Clusters (HK-INC) is one of our important channels and platforms to gauge views of the local industry on issues relevant to their long-term developments. During the year, consultation forums on critical components industry, toy industry as well as IT security were held.

To encourage catering operators to enhance competitiveness by implementing green measures, we also partnered with the Hong Kong Federation of Restaurant and Related Trades (HKFORT) to launch Hong Kong's first accreditation scheme for the trade on environmental performance – "Quality Restaurant Environmental Management Scheme" (QREMS).

## 總裁匯報

## THE YEAR IN REVIEW BY THE EXECUTIVE DIRECTOR



生產力局舉辦團隊訓練活動，讓全體人員領會重新釐定的願景、使命和核心價值。

*An organization-wide team building programme was organized to align the whole organization with the redefined corporate Vision, Mission and Core Values (VMV).*

縱然目前面對種種挑戰，憑著香港業界過去45年靈活進取的精神，生產力局對香港工業的未來發展仍然樂觀。本局將全力協助香港企業與時並進，捕捉未來的新機遇。

最後，我衷心感謝全局同事過去一年來全力以赴、盡忠職守。本局作為香港的工業支援機構，將繼續履行我們的使命，矢志提升香港工商業的競爭力。

總裁

麥鄧碧儀，MH, JP

QREMS will set the quality standards and best practices for catering operators in energy efficiency, water usage, waste management, wastewater management, air pollution and noise management. It again demonstrates the synergy of strategic partnership with industry stakeholders to spearhead industry-wide initiatives.

HKPC also develops strategic partnership with overseas

technology providers to transfer essential knowhow to Hong Kong manufacturers for entering new market sectors. A case in point is our partnership with US-based Qualmark Corporation, a leading manufacturer of Highly Accelerated Life Testing (HALT) and Highly Accelerated Stress Screen (HASS) equipment, to establish the first independent HALT laboratory in Hong Kong.

Through this collaboration, Hong Kong manufacturers will be able to improve their product reliability to meet, and even exceed, the demands of the global marketplace.

Commemorating the 45th Anniversary of HKPC, we took an innovative approach to tell our own story and the evolution of Hong Kong industry. Jointly produced by HKPC and Jonesky Limited, the comic book “Sunrise Sunset” features the rags to riches struggle of a local industrialist who weathered the ups and downs with a typical “can-do” Hong Kong spirit and the unfailing support of HKPC throughout the past 40-plus years.

“There is no sunset industry, only sunset enterprise” is the reflection of the protagonist in the story at the closing scene. Actually, this is also HKPC’s belief.

Despite the current problems and challenges, HKPC remains upbeat and cautiously optimistic about the future of Hong Kong industry which has repeatedly demonstrated its resilience in the past four-and-a-half decades. We shall try our level best to help Hong Kong enterprises move with the times to capture new opportunities in the future.

Last but not the least, I would like to thank all staff members for their dedication and hard work during the year. HKPC, being a statutory industry support organization, will continue to fulfill our public mission of enhancing the competitiveness of Hong Kong industry.

**Agnes Mak, MH, JP**

*Executive Director*





# 年度剪影 YEAR IN PICTURES

2

四月 APR 2011

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1. 與國際商業機器中國香港有限公司 (IBM) 合作的「教育雲 — 資訊及通訊科技專業發展的雲端運算新世代」，榮獲最佳專業發展 (資訊及通訊科技行業) 銅獎。  
Education Cloud – A new era of ICT Professional Development with Cloud Computing, a joint initiative of HKPC and IBM China/Hong Kong Ltd, won the Bronze Award in the Best Professional Development Award category of the Hong Kong ICT Awards 2011.
2. 舉辦「香港軟件質量管理研討會2011」。  
Organized the Hong Kong Software Quality Assurance Conference 2011.



五月 MAY 2011

3. 延續2008年的「淨水送山區 四川關懷行動」的精神，港京扶輪社贊助本局製造由本局研發的淨水系統，贈送予四川省的小學。  
As a continuation of the "WaterSafe Project" initiated in 2008, HKPC delivered self-developed water purifying systems sponsored by the Rotary Club of Kings Park Hong Kong to schools in Sichuan.



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4. 推出「綠色製造網絡2」為業界提供更全面的產品綠色標準及安全資訊。  
Launched the "Green Manufacturing Network 2" to provide the local industry with more comprehensive information on environmental standards and safety requirements of products.
5. 本局獲授「廣東省清潔生產技術服務單位」證書。  
HKPC was awarded the "Cleaner Production Technical Service Companies of Guangdong Province" certificate.



## 六月JUN 2011

6. 舉辦「滙智營商」中小企高峰會2011。  
Organized the "Wise Business" SME Summit 2011.
7. 與東莞市政府簽訂「補充協議」擴大支援港資企業升級轉型。  
Signed a supplementary agreement with Dongguan Bureau of Foreign Trade and Economic Cooperation to enhance support on business upgrading and transformation for Hong Kong enterprises in Dongguan.

7

## 六月JUN 2011

8. 江門市引進生產力局「升轉一站通」服務平台。  
Extended TURN programme to Jiangmen.
9. 舉辦「HKPC集思匯」探討關鍵性零部件產業發展方向。  
Organized the "Hong Kong Industry Network Clusters" (HK-INC) meeting to explore roadmap for the development of critical components Industry.

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## 七月JUL 2011

10. 與業界人士在「HKPC集思匯」探討玩具業未來路向。  
Organized the HK-INC to explore the development strategies for toys industry.
11. 舉辦「資訊保安研討會2011」。  
Organized the Information Security Showcase 2011.
12. 與江蘇省人力資源和社會保障廳簽訂人才培訓合作備忘。  
Signed a MOU with Jiangsu Provincial Department of Human Resources and Social Security on talent development.



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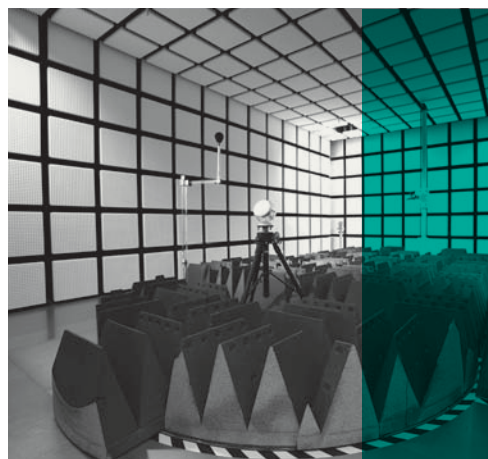
八月AUG 2011

13. 與廣州南沙經濟技術開發區簽署合作意向書，共同探索創新產業和低碳工業園區合作發展。  
Signed a MOU with Guangzhou Nansha Economic and Technological Development Zone to explore collaboration in the areas of innovation, and development of a low-carbon industrial park.

14. 本局顧問張文強於「第五屆亞太區資訊安全領導成就表彰計劃(ISLA)」獲獎。  
HKPC Consultant Roland Cheung was selected as an honoree for the fifth annual (ISC)<sup>2</sup> Asia-Pacific Information Security Leadership Achievements (ISLA).
15. 多功能全天候電磁波測試室正式啟用。  
The new Electromagnetic Compatibility (EMC) Chamber commenced operation.

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## 九月 SEP 2011

16. 為可持續發展委員會開發「碳足跡經理」免費網上軟件。  
Developed a free web-based - Carbon Manager for the Council for Sustainable Development.
17. 出版《跨產業「創」+「造」配對指引》。  
Published the "Cross Industry Mix-and-match Roadmap".

## 16



## 17



## 十月 OCT 2011

18. 成立全港首間「遠紅外線測試實驗室」。  
Set up HK's first Far Infrared Rays Testing Laboratory.
19. 與重慶市科學技術委員會合辦「渝港技術合作啟動會」。  
Organized a technology matching session with Chongqing Science Technology Commission.

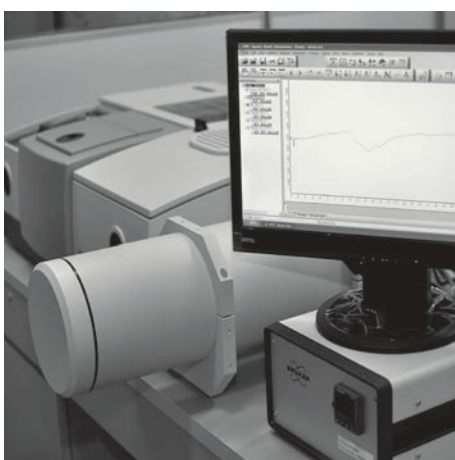
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20. 與《信報》旗下EJ Insight網站合辦「洞悉十二五機遇」中小企專題研討會。

Jointly organized a SME seminar with the Hong Kong Economic Journal's "EJ Insight" website.

21. 本局汽車及電子部高級顧問兼可靠性測試中心負責人黃婉儀通過可靠性專業認證，成為亞太區第一位榮獲該認證的可靠性專家。

HKPC Senior Consultant (Automotive & Electronics) Angel Wong was awarded the Certified Reliability Professional status, the first Reliability Engineering expert in Asia Pacific to attain such certification.



22



十一月NOV 2011

22. 本局2009/10年度年報於香港管理專業協會最佳年報獎中獲頒發「優秀企業管治披露獎」。

HKPC 2009/10 Annual Report won the Citation for Corporate Governance Disclosure Award in the Best Annual Report Awards organized by the Hong Kong Management Association.

23. 本局在「創新科技嘉年華2011」的「生產力展館」吸引大批市民參觀。

HKPC Pavilion in the InnoCarnival 2011 was warmly received by the public.

23



## 十一月 NOV 2011

24. 舉辦「資訊保安高峰會2011」，以「雲端運算、移動設備和社交網絡環境的保安風險」為主題。

Organized the Information Security Summit 2011 under the theme of "Managing Information – Security Risks of Cloud, Mobile and Social Networking Environments".

24



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## 十二月 DEC 2011

25. 與香港工業總會、珠三角工業協會及特區政府商務及經濟發展局在順德舉辦「企業升級、創新、換代」交流會。

Jointly organized a seminar on industrial upgrading, innovation and business succession in Shunde with the Federation of Hong Kong Industries, PRD Council and the Commerce and Economic Development Bureau of the HKSAR Government.

26. 推出全港首套「自動停車熄匙及空調系統」。

Introduced HK's 1<sup>st</sup> automatic idle stop & air conditioning system.

27. 與公民教育委員會合辦「第二屆香港傑出企業公民獎」頒獎典禮。

Staged the "2<sup>nd</sup> Hong Kong Outstanding Corporate Citizenship Award" presentation ceremony with the Committee on the Promotion of Civic Education.

27



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## 一月 JAN 2012

28. 與商會及大學開展的青少年禁毒支援項目 – 「faceTeen行動」圓滿結束。

Successfully implemented an anti-drug support project – Let's Face it with local youth service groups and academics.

29. 本局自動化科技部助理顧問周聖胤獲香港工程師學會頒發「2011年度傑出見習工程師獎銅獎」。

HKPC Associate Consultant (Automation Service) Kany Zhou was awarded the Third Prize of the "The Hong Kong Institute of Engineers 'A' – Trainee of the Year Award 2011".



29



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## 二月 FEB 2012

30. 「亞太區電腦保安事故協調組織」舉行一年一度的大型區域性演習。本局屬下「香港電腦保安事故協調中心」擔任是次演習的控制員。

The Asia Pacific Computer Emergency Response Team (APCERT) conducted its annual drill. The Hong Kong Computer Emergency Response Team Coordination Centre (HKCERT) was a Drill Controller.

## 二月 FEB 2012

31. 與理工大學合作制定全港首個「香港中小企業可持續發展指數」。  
Launched Hong Kong's 1st SME Business Sustainability Index with the Hong Kong Polytechnic University.

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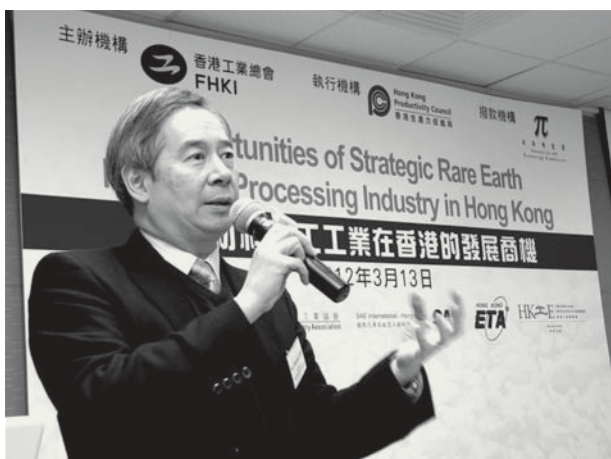


32



## 三月 MAR 2012

32. 舉辦「HKPC集思匯」探討香港資訊保安合作策略。  
Organized HK-INC to explore collaborative strategy for a safe cyberspace.
33. 與滙豐工商金融及香港經濟日報合辦滙智營商2012中小企機遇論壇。  
Jointly organized the Wise Business 2012 – SME Forum with HSBC Commercial Banking and Hong Kong Economic Times.



34



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支援工業4.0計劃 - 香港生產力促進局呈獻



### 33



34. 聯同香港工業總會發表《稀土材料加工工業在香港的發展商機》研究報告。  
Announced the findings of the study on Opportunities of Strategic Rare Earth Materials Processing Industry in Hong Kong with the Federation of Hong Kong Industries.
35. 伙拍天下出版有限公司出版《力創驕陽》漫畫，講述香港工業發展的故事。  
Published the Sunrise Sunset comic book, a narrative on the development of Hong Kong industry over the past 45 years, with the Jonesky Limited.




### 36



### 37

36. 聯同工商界伙伴開展為期30個月的「商界減碳建未來」資助計劃。  
Launched the 30-month CarbonSmart programme with industry partners.
37. 與創意創業會合辦《跨產業「創」+「造」配對會2012》為有意找尋合作伙伴的香港企業提供有效平台。  
Jointly organized the Cross Industry Matching Showcase 2012 with the Innovative Entrepreneur Association, offering an effective platform for cross-over business partnership.



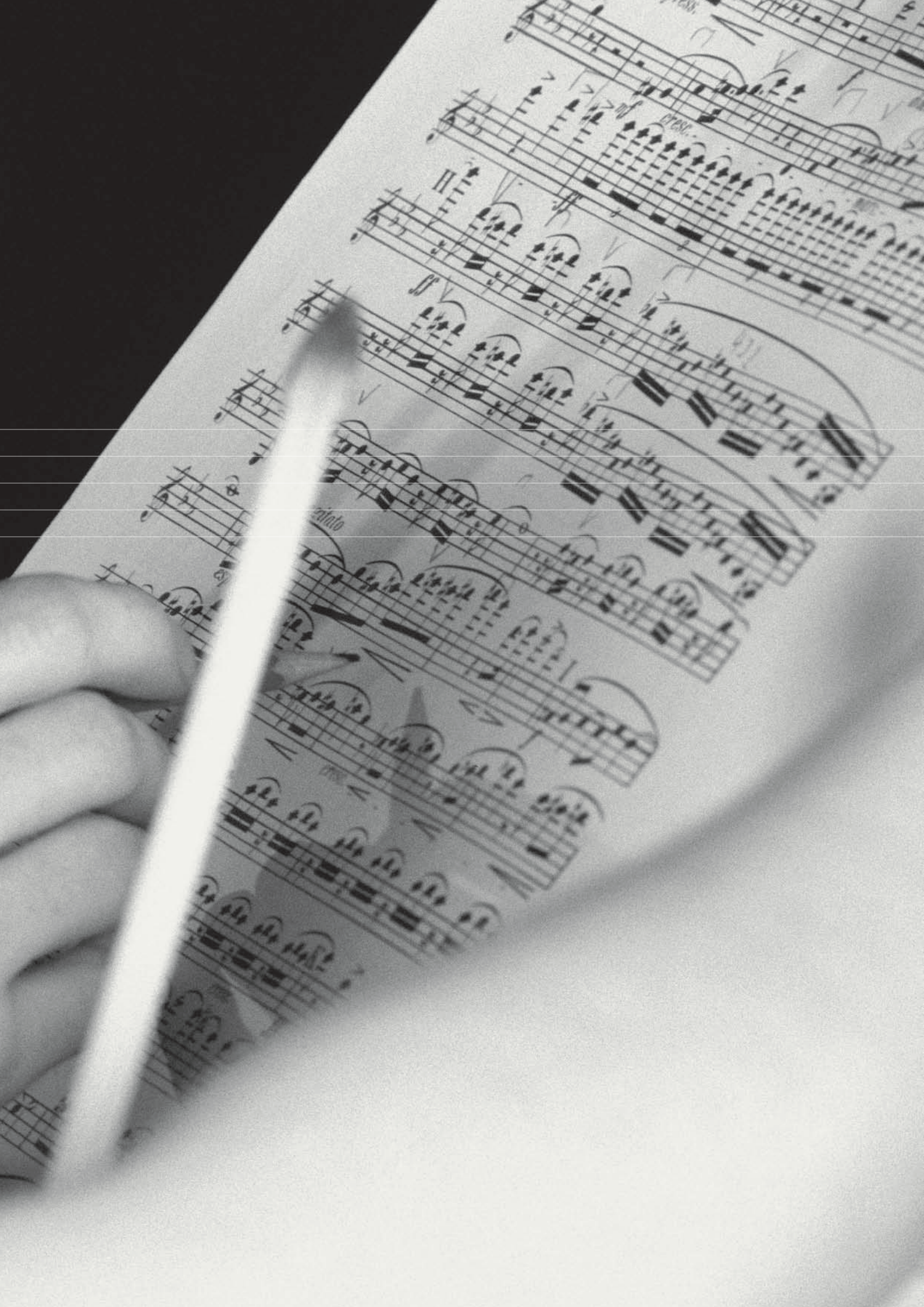
靈活創新

# INNOVATION

勇於突破傳統的作曲家不斷探索新穎的聲調及曲式，推動音樂藝術的發展。同樣地，生產力局亦致力提供創新的科技應用及管理方案，協助工商企業將創新意念轉化為具有競爭力的產品及服務。

The history of music is driven by daring composers who never stop experimenting with new harmonies, tonalities and music forms. Likewise, HKPC devises innovative solutions to help enterprises turn their ideas into competitive products and services.





## 創新與升級

# INNOVATION AND ENHANCEMENT

「企業只有兩個基本功能：營銷和創新。」

*“Business has only two basic functions – marketing and innovation.”*

彼得 • 杜拉克 Peter Drucker

人們一般視創新為構思嶄新意念，但對於企業來說，創新的最終目標是要將意念轉化為產品和服務，然後推出市場。生產力局一直致力建立跨產業合作平台，推動不同行業攜手開發和製造創新產品。

People tend to think of innovation as just the conceiving of new ideas, but to an enterprise, successful innovation is and should be focused on turning ideas into marketable products or services. HKPC has been providing platforms for cross industry cooperation to conceive and produce innovative products.



### 跨產業配對

在2012年3月舉行的「創+造配對會」，匯聚超過70名香港卡通人物插畫師、平面及產品設計師、品牌代理商，展出創意作品，藉此發掘跨行業合作商機。

為期三天的「配對會」獲香港特區政府「創意香港」撥款資助，生產力局和創意創業會合辦，為本地公司建立有效的平台，借助具本地特色的卡通人物及平面設計，提升品牌價值和開拓新市場。在2011年舉行的首屆配對會中，超過十家企業成功找到合適的合作伙伴，生產專屬的跨產業產品。秉承上屆的佳績，超過20家本地企業在今屆配對會與一位或多位參展商開展合作。

眾所周知，荷李活著名電影善於跨越不同的媒體，衍生出各類小說、玩具及數碼娛樂產品。相比之下，香港電影業在跨媒體協作方面仍有待開發。

生產力局與香港電影發展局於「香港國際影視展2012」期間，合辦了「香港電影New Action－跨媒體•展商機」論壇及商談會。透過展覽會、專題會議、商業配對等環節，為香港的電影、互聯網及多媒體等產業的精英提供交流平台，分享跨媒體合作的經驗，攜手開拓電影產業鏈潛在的龐大商機。在香港國際影視展場內更設立了「香港電影New Action展館」，介紹香港新一代的電影導演和監製。



逾20家本地企業計劃與本年「配對會」的參展商展開合作。

*Over 20 enterprises agree to partner with exhibitors at this year's Showcase for further collaboration.*

### MIX AND MATCH

More than 70 local cartoon characters illustrators, licensors as well as graphic and product designers showcased their creative works to potential business partners at the "Cross Industry Matching Showcase" in March 2012.

Funded by CreateHK, this three-day showcase was organized by HKPC and Innovative Entrepreneur Association (IEA) to offer an effective platform for Hong Kong companies to leverage home-grown character and graphic designs for brand enhancement and to tap new markets. The inaugural event in 2011 matched over 10 companies with their



「商贏計劃」首項活動吸引不同行業管理人員發掘綠色商機。

*The inaugural event of Project MAX attracts executives from different sectors to brainstorm green business ideas.*

除了創意產業外，新興低碳經濟也為綠色產品和服務締造了無限商機。在本年度，生產力局與香港電子業商會合辦「商贏計劃」跨行業平台活動，透過互動交流活動及分享環節，協助各行各業開拓綠色商機。

首項名為「綠色創意商機」的活動，吸引近百名不同行業的中高層管理人員參加，集思廣益，發掘低碳商業構思。

### 香港展創意

為促進香港創意工業的發展，在香港特區政府「創意香港」支持下，生產力局協助本地多個行業商會籌辦推廣活動。

在世界各地多個合作伙伴的支持下，第二屆「香港國際流動影片大獎」成功表揚了本地及海外流動影片創作人的傑出創意成就。今年，大會從十個合作伙伴的過萬份作品中選出100部優秀影片參賽，爭取大獎殊榮。

由日本TBS電視台每年舉辦的「DigiCon6大賞」，今年共有來自亞洲十個國家及地區逾2,000個作品角逐獎項。除了組織DigiCon6大賞香港區選拔賽外，生產力局和香港數碼娛樂協會更組織代表團，率領本港入圍者赴日本出席亞太區總選頒獎禮，並邀請日本動畫大師與本港從業者分享製作經驗。

business partners to produce innovative lines of cross-over items. Riding on the success of last year, over 20 local enterprises have agreed to partner with one or more exhibitors at this year's showcase for further collaboration.

We are all very familiar with how the Hollywood blockbusters cross between different medium, begetting novels, toys and digital entertainment products. However, unlike its Hollywood counterparts, cross-media collaboration is an under-explored market sector for the local industry.

HKPC co-organized the "Hong Kong Film New Action – Power of Media Convergence" with the Film Development Council in FILMART 2012. Through exhibition, symposium and business matching sessions, the programme provided exchange platforms for key players of Hong Kong's film, Internet and multimedia industries to share experience in cross-media collaboration so as to unlock the vast business opportunities of the film production chain. A "Hong Kong Film New Action Pavilion" was also set up at FILMART to promote the new generation Hong Kong producers and directors.

The emerging low carbon economy also creates a lucrative market for green products and services. During the year, sponsored by Michelin Asia (HK) Ltd, HKPC and Hong Kong Electronic Industries Association (HKEIA) jointly launched the PROJECT MAX (Matching, Alliance & Excellence) initiative – a cross-industry platform to assist companies in tapping green business opportunities through interactive activities and sharing sessions.

The inaugural event, entitled “Green Innovative Business Opportunities”, received an encouraging response and attracted about 100 executives from a wide spectrum of industries to engage in brainstorming of low carbon business ideas.

### CREATIVE HONG KONG

Supported by CreateHK, HKPC assisted a number of local professional associations to organize promotional events to propel the growth of Hong Kong's creative industries.

The 2nd Hong Kong International Mobile Film Awards was supported by various mobile film festivals around the world to recognize the achievements of the participating economies in



生產力局與香港數碼娛樂協會率代表團赴日本參加DigiCon6頒獎禮。

HKPC and HKDEA leads the Hong Kong delegation to attend the DigiCon6 Awards Presentation Ceremony.

mobile film development. This year, the Awards received 100 nominations out of tens of thousands entries from 10 partnering economies to compete for this honour.

DigiCon6 Awards is held annually by Tokyo Broadcasting System Television to commend the talented digital artists with over 2,000 entries from 10 Asian economies. This year, apart from organizing Hong Kong's participation in DigiCon6, HKPC and the Hong Kong Digital Entertainment Association (HKDEA) also led a delegation comprising Hong Kong finalists to Japan to attend the Awards Presentation Ceremony. Top Japanese animators were also invited to share their experience with local practitioners in Hong Kong.





承接「第一屆中華區插畫獎」的成功舉行，本年度舉行的「第二屆中華區插畫獎」亦得到熱烈響應，共收到1,800份參賽作品，數目較第一屆多一千份，而生產力局更在深圳、杭州、台灣、澳門及香港舉辦巡迴展覽，展出得獎作品。

### 勇往直前

「品牌好比靈魂，沒有品牌的產品，就像沒有靈魂，也很難贏得長時間追隨的用家。」一家港資牛仔褲製造商如是說。

這正是本地廠商面對的困局，在競爭激烈、邊際利潤減少、生產成本急升的情況下，要致力保持領先優勢，升級轉型是不二之選。

有鑑於此，這家牛仔褲製造商參與了由生產力局與東莞市外經貿局合作推行的「在莞港資企業升級轉型資助計劃」。在生產力局專家顧問的協助下，公司透過調研鎖定以25至40歲的內地消費者為目標客戶群，成功創立品牌，並且做好了商標的知識產權保護工作，為往後發展提供保障。

該公司創立品牌的過程，只是「資助計劃」眾多成功例子之一。類似的「資助計劃」已先後在東莞市、惠州市及珠海市推出，並且在2011年6月伸延至江門市，協助企業升級轉型。

「資助計劃」的專項輔導平台已有超過120家企業參加，近100家企業已完成評估或輔導服務。生產力局協助企業找出業務問題，並提出改善建議。目前已有廠商成功將業務升級轉型，進入高附加值的市場，提升生產效率及建立原創品牌。

Following the success of the 1st Greater China Illustration Awards with over 800 entries received from the region, this year, the 2nd Greater China Illustration Award achieved an overwhelming response with a record of 1800 entries, HKPC also organized a touring exhibition of the winning entries in Shenzhen, Hangzhou, Taiwan, Macau and Hong Kong.

### NO TURNING BACK

“By building customer loyalty, branding gives soul to a product and leads to sustainable competitiveness,” said a Hong Kong based jeans manufacturer.

It was a typical example of a Hong Kong OEM manufacturer striving to maintain a leading edge in face of the highly competitive market environment, diminishing profit margin and sky-rocketing production cost.

With this understanding, the manufacturer joined the industry transformation and upgrading programme implemented by HKPC and funded by Dongguan municipal government. Based on the study of HKPC consultants, the company identified the 25 to 40 age group as its target customers and successfully built its own brand. HKPC also helped the company protect its intellectual property, paving way for future development.

It was just one of the many success stories of business transformation and upgrading. In addition to the established TURN platforms in Dongguan, Zhuhai and Huizhou, HKPC also extended this industry support programme to Jiangmen in June 2011.

To date, over 120 companies have engaged HKPC's services and around 100 companies have completed the projects, HKPC assisted these companies to identify their business issues and recommended improvement actions to them. Some



manufacturers have successfully transformed and upgraded their business operations by entering high value-added market sectors, enhancing their production efficiency as well as building their original brand.

「把低效率的工  
序自動化，效率  
只會更低落。」

“Automation  
applied to  
an inefficient  
operation will  
magnify the  
inefficiency.”

比爾·蓋茨 Bill Gates



生產力局為港資珠寶廠開發全自動生產系統，提升其深圳生產線的效率。

Automation system developed by HKPC helps a Hong Kong jewellery manufacturer enhance the efficiency of its production plant in Shenzhen.

### 一臂之力

當自動化被認定是勞工緊絀及勞動力成本上升的解決方案之際，我們要謹記，應用自動化的主要目的是提升生產力和質量。在本年度，生產力局成立了自動化科技部，為港商提供綜合的自動化解決方案，涵蓋整個業務流程，從產品開發直至製造、倉庫及企業管理。

近年，傳統勞動力密集的胸圍製造業引入了先進的設計及製造技術，由於可大幅減省生產成本和時間，備受紡織業界注視。在本年度，生產力局進一步提升了立體胸圍設計綜合系統，引入新型旋轉激光掃描技術，同一時間掃描胸圍杯的兩面，比傳統線性掃描方法快15倍。另外，我們亦開發了低成本半自動軟物料裝卸配置的「自

動化胸杯模壓系統」，顯著減少閒置時間及節省人手，可簡化整體胸杯生產過程，縮短生產週期約50%。

深圳一家港資珠寶製造商面對勞工短缺、人為錯誤及營運費高昂等問題。生產力局開發了一套全自動生產系統，涵蓋秤重至編碼及包裝等工序。第一代全自動生產系統已於2010年交付給客戶。本年度內，生產力局成功為客戶開發了第二代全自動生產系統，改善了工序時間，由每件工件13.7秒縮減至10秒，生產力大幅提升超過27%。

存貨往往窒礙營運資金的流動，因此，有效的倉庫管理可大幅減低營運成本。一家電器製造商主要以人手管理倉庫存貨，難以得知實時的庫存資訊，未能應付其業務擴充的需要。

### A HELPING ARM

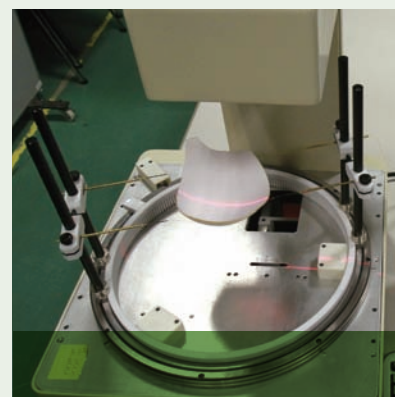
While automation is deemed the solution to labour shortage and rising labour cost, we should bear in mind that the main objective for applying automation is to enhance productivity and quality. During the year, HKPC established a new Automation Service Division to provide integrated automation solutions for Hong Kong enterprises to enhance their productivity across their business chain from product development to manufacturing, warehousing and enterprise management.

Application of advanced design and manufacturing technologies in traditional labour-intensive brassiere cup manufacturing industry has recently attracted lots of attention from the textile industry due to the potential savings in cost and time. During the year, HKPC has further enhanced its 3D Brassiere Turnkey System with a new rotary laser scanning system that is 15 times faster than traditional linear scanning method. A low-cost semi-automatic bra cup molding machine with loading and offloading mechanism was also developed, significantly reducing the idle time and number of workers in the

production of bra cup, the overall bra cup manufacturing process can be streamlined, shortening the production lead time by around 50%.

A jewellery manufacturer in Shenzhen encountered problems in labour shortage and high overheads. HKPC developed a fully automatic system for their production processes from weighing to coding and packaging. The first generation system was delivered to the client in 2010. During the year, HKPC successfully developed a second generation system for the client, resulting in the improvement of operational cycle time from 13.7s per piece to 10s per piece, increasing the productivity by over 27%.

A substantial amount of a company's working capital is tied up in inventory, thus, warehouse management efficiency is another key factor in the reduction of operating cost. The warehouse operations of an electrical appliance manufacturer were labour intensive and real-time inventory information was not accessible. This could not cope with the expansion of business of the manufacturer.



旋轉激光掃描技術同時掃描胸圍杯的兩面，比傳統方法快15倍。

*The new rotary laser scanning system is 15 times faster than traditional linear scanning method.*



「企業好比一輛汽車，驅動才能創出佳績。」

*“A business, like an automobile, has to be driven, in order to get results.”*

貝蒂 • 查爾斯 • 福布斯 B.C. Forbes

生產力局協助該製造商重新設計倉庫設置及重組倉庫流程，從而提升倉庫容量及物流效率。透過智能倉庫管理系統，以及無線射頻及條碼等電子識別系統，庫存的準確性大大改善，更可查閱實時庫存資訊。系統引入圖像化的3D倉儲管理，展示倉庫的立體佈局，並顯示各個庫存箱的佔用、留用和可用狀態，讓倉庫的使用情況一目了然。

這個優化工作使物料週轉時間縮短25%，人力需求減少25%，以及營運效率提升25%，而儲存空間容量亦因此而增加15%。另一方面，智能倉庫管理系統與企業資源規劃系統的整合，可減少人為的錯誤。

### 展翅高飛

生產力局的使命是推動香港工業發展，帶領企業拓展新產業和高增值的市場，汽車零部件便是其中一個新興產業領域。

HKPC helped the manufacturer redesign the warehouse layout and re-engineer the warehouse processes to maximize the capacity and logistics efficiency. Through the implementation of an intelligent warehouse management system and electronic identification

systems using RFID and barcode, inventory accuracy was greatly improved and real-time inventory data was made available. A 3D stock locator application helped store persons locate the required goods and visualize the occupied, reserved and available bins in the warehouse easily.

The optimization shortened the material turnaround time by 25%, reduced the labour usage by 25%, and enhanced the operational efficiency by 25%. In addition, the storage space capacity was increased by 15% subsequently. On the other hand, the intelligent warehouse management system and its integration with the Enterprise Resource Planning system eliminated human errors.

### CATCHING THE HIGH FLYERS

It has always been the mission of HKPC to drive the growth of Hong Kong industry by leading our enterprises to new industry and market sectors with high growth potential, automotive parts being one of them.

### 高速驅馳

內地車主急速增長，帶動汽車維修、美容、改裝、內飾及設備等售後服務市場對汽車零部件的需求上升。然而，香港中小企在進入內地汽車售後市場時，往往受制於宣傳成本高、銷售渠道不足，以及缺乏品牌知名度等因素，令業務發展不前。

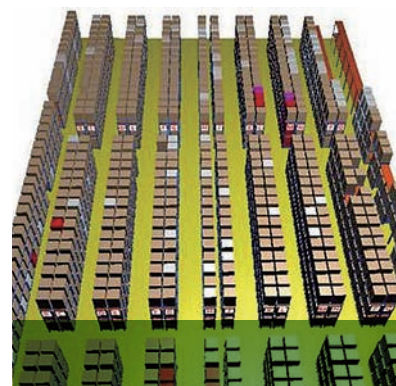
在特區政府工業貿易署「中小企業發展支援基金」的資助下，香港汽車零部件工業協會與生產力局合作，透過開拓銷售渠道、開發交流平台及集體展示產品，協助中小企進軍內地汽車零部件售後市場。推廣計劃包括在廣州汽配城建立「香港汽車零部件館」展示廳，以及在2012年五月於內地著名汽車雜誌及搜索引擎網頁，以「香港企業製造」為專題，推廣香港汽車零部件及優質汽車售後市場產品。

### DRIVING FORCE

The rapid growth in car ownership in Mainland China led to the high demand of auto parts for the aftermarket services such as maintenance, decoration, tuning and facilities enhancement. However, Hong Kong SMEs

are hindered from entering the Mainland's automotive aftermarket by high marketing cost, insufficient distribution channels as well as the lack of renowned brand.

In view of this, supported by the SME Development Fund of the Trade and Industry Department of HKSAR government, Hong Kong Auto Parts Industry Association and HKPC jointly launched a project to establish channels for Hong Kong automotive parts manufacturers to display and promote their capabilities in the Mainland's automotive aftermarket by setting up a "Hong Kong Pavilion" of auto parts in the Automotive Accessories and Tools City in Guangzhou. An advertising campaign under the theme of "Original Products by Hong Kong" will be launched in May 2012 to promote Hong Kong auto parts on renowned aftermarket magazines, directories and internet search engines.



圖像化的3D倉儲管理，展示倉庫的立體佈局，倉庫使用情況一目了然。

*The 3D stock locator application enhances the process of locating goods.*



生產力局助本地電單車貿易公司開發低成本電子燃油噴注系統。

HKPC helps a local motorcycle trading company develop a low cost electronic fuel injection system.

除了支援市場推廣，生產力局亦為香港製造商提供全面的汽車零部件開發服務。在生產力局的技術支援下，一家本地經營電單車貿易公司成功開發低成本的電子燃油噴注系統，符合歐盟四期排放標準。

生產力局協助客戶設計系統所需的硬件和軟件，包括：綜合三合一傳感器節氣門、小巧的電子控制單元、易於使用的發動機調校軟件，以及經修改的電噴系統軟件，同時適用於歐盟三期及歐盟四期的排放標準。在生產力局支援下，該公司能夠為內地電單車製造商提供整套系統，成功從貿易公司轉型至原設計製造商。

### 飛上藍天

世界級的飛機製造商及其主要供應商正在全球物色合資格的供應商，航空零部件製造業的前景因而被看高一線。

為把握發展航空零部件製造業的黃金機會，香港航空業協會透過工業貿易署「中小企業發展支援基金」的資助，與國際汽車及航空工程師學會－香港合作，協助從事基礎工業的中小企，把質量管理系統

提升至AS 9100:2009環球航空質量管理標準。生產力局建立了一套本地化的運作模式，減少推行AS 9100:2009管理體系所需的整體投資和時間。

生產力局邀請兩間本地中小企作為先導公司，試行有關的運作模式和執行手冊。此外，另一家螺絲廠邀請生產力局提供顧問服務，協助開展AS 9100環球航空質量管理標準，使該公司成為首家通過AS 9100認證的港資螺絲廠。

Besides marketing support, HKPC also provides comprehensive automotive parts development services to Hong Kong manufacturers. With the technical support of HKPC, a local motorcycle trading company successfully developed a low cost electronic fuel injection system that fulfilled the more stringent EURO 4 emission standard.

HKPC helped the client design the required hardware and software for this system including: a universal throttle body with integrated sensors; a compact

Engine Electronic Control Unit (ECU); a user-friendly software for engine tuning; modified ECU software that complied with the current EURO 3 and EURO 4 emission standards. With our support, the client was able to deliver a total solution to the Mainland motorcycle manufacturers, transforming its business from trading to original design manufacturing.

### REACH FOR THE SKY

The aviation parts manufacturing industry is anticipated to possess a bright future as prime aircraft manufacturers and their main tier suppliers are looking for qualified suppliers worldwide.

To seize this golden opportunity, with the support of the SME Development Fund, Hong Kong Aviation Industry Association (HKAIA) and HKPC took the initiative to help SMEs in foundation industries to acquire

the AS 9100:2009 certification, the global management standard for aviation industry. HKPC developed a localized operational model to reduce the total investment and lead-time required for the implementation of AS 9100:2009 management system.

Two pilot SMEs of the programme conducted a trial run of the developed model together with the implementation manual.

Apart from them, another metal fastener manufacturer invited HKPC to provide consultancy on AS 9100, with HKPC's support, the manufacturer successfully obtained AS 9100 certification, which was the first of its sector in Hong Kong.



「若能使人回復健康，他的錢包便會為你打開。」

“Restore a man to his health, his purse lies open to thee.”

羅伯特•伯頓 Robert Burton



### 健康財富

醫療保健行業較少受經濟環境影響，而人口老化更帶動醫療服務的需求。為促進香港醫療保健行業的發展，生產力局建立跨專業的團隊，為有關醫療保健及相關行業提供綜合的技術顧問服務，包括產品開發、質量和風險管理，以及法規支援。

以針灸治療痛症已有過百年的歷史，在某些情況下針灸使用的針經加熱可加強療效。雖然這種療法有效，其入侵性卻未必是所有人皆能接受。生產力局運用本身的電池及電子設計專長，以及陶瓷和金屬粉末注射成型技術，成功協助客戶開發了非入侵性的便攜式導熱治療儀器，以對流風設計，把熱能集中傳導至人體特定的穴位，其非入侵性的設計有助打入家用市場。

材料技術的不斷創新助全球醫療行業提升服務。生產力局藉著其材料技術專業，協助醫療從業員提升醫療設備的療效。在本年內，生產力局與納米及先進材料研發院有限公司合作，成功獲得「創新及科技基金」的資助，採用功能泡沫材料開發閉合性骨折外支架，以改善肱骨幹骨折的急救治療。

基於液體矽膠結合耐熱、耐化學侵蝕及生物相容的特性，因此可廣泛使用於醫療保健產品；然而，由於需要投入龐大的資金，加上廠商缺乏產品設計、模具製造，以及生產液體矽膠的經驗，在這個領域發展的本港塑膠產品製造商並不多。

## HEALTH IS WEALTH

The healthcare industry is relatively immune to the vagaries of economic cycles while ageing populations are driving demand for healthcare services. To facilitate the development of this industry in Hong Kong, HKPC has established a multi-disciplinary team to provide turnkey technical consultancy services for healthcare and related industries, encompassing product development, quality and risk management as well as regulatory and compliance support.

Acupuncture has been in use for centuries for various medical purposes. Acupuncture needles are heated under certain conditions to enhance the effectiveness. Despite the effectiveness of acupuncture, its invasive nature may not be acceptable to all. By integrating our expertise in battery and electronic design as well as ceramic or metal injection moulding process, HKPC helped a client develop a non-invasive and portable thermal therapy device which is safe for home use. This innovative product enables the client to extend his business into the home healthcare equipment market.

Continual innovations in materials technology have been helping the global healthcare industry to deliver higher quality services. HKPC leverages its expertise in materials technology to assist medical practitioners to enhance the treatment efficiency of medical equipment. Supported by the Innovative and Technology Fund (ITF), HKPC will collaborate with the Nano and Advanced Materials Institute (NAMI) to develop a circumferential bracing based on functional foam to improve the healing efficiency of bone (humeral shaft) fracture in emergency medicine.

With a unique combination of biocompatibility and performance properties such as resistance to chemicals and heat, liquid silicone rubber (LSR) has found widespread applications in medical and healthcare areas. However, not many Hong Kong plastic product manufacturers are doing business in this area due to the huge upfront capital investment and the lack of knowhow in product design, mould fabrication and processing of LSR.



生產力局助廠商開發非入侵性的便攜式導熱治療儀器，有助打入家用市場。

*HKPC helps a client develop a non-invasive thermal therapy device for the home healthcare market.*



研究顯示香港有條件成為策略性的稀土加工中心。

*As revealed by a study, Hong Kong possesses favourable conditions to develop into a strategic processing hub for rare earth elements.*

在「創新及科技基金」的資助下，生產力局開發創新液體矽膠注塑成型機及覆蓋注塑成型系統，支援本地塑膠機械廠及其他周邊設備廠商進入這個利潤豐厚的市場。目前，該技術已成功商品化及轉移至本地廠商。

### 稀土有價

稀土元素在中國和世界各地的需求一直迅速增長，原因是這種原材料具有特殊的電子、磁力、光學、熱力及機械性能。

雖然中國是稀土原材料的主要出口國，但主要以出口中高純度的稀土

原材料為主，內地的高科技工業仍倚靠入口的稀土中介材料，例如：精細化學品、濺射靶材、特種母合金等。這些中介材料價格往往比稀土原材料價格高數百倍。

在「創新及科技基金」撥款資助及業界支持下，生產力局與香港工業總會完成及發表了稀土材料加工工業在香港發展商機的研究報告，指出香港有條件成為策略性的稀土加工中心，集中支援開發濺射靶材、永久磁鐵、照明及顯示用螢光粉、汽車催化劑等四類應用潛力高的稀土中介材料。本局正探討進行更深入的研究。

With the support of the ITF, HKPC successfully developed an innovative LSR injection moulding machine with an over-moulding system to support local plastic product and machinery manufacturers to enter this lucrative market. The developed technology has been successfully commercialized and transferred to the local industry.

### RARE EARTH

Demand for rare earth elements (REEs) in Mainland China and worldwide has been growing rapidly because of their special electronic, magnetic, optical, thermal and mechanical properties.

Despite the fact that China is the major exporter of REEs, the REEs exported are mainly of moderate purity. China's high-tech industries still rely on imported specialty intermediate materials and components of REEs such as fine chemicals, sputtering targets and

specialty master alloys. Prices for these intermediate materials are usually up to a few hundred times more expensive than raw REE concentrates.

Funded by the ITF and sponsored by industrialists from various sectors, the Federation of Hong Kong Industries and HKPC conducted a study on the opportunities of developing strategic REEs processing industry in Hong Kong. The study revealed that there are suitable conditions for Hong Kong to develop into a strategic processing hub for four high potential REEs applications, namely, sputtering targets, permanent magnets, lighting phosphors, and automotive catalysts.

A further phase of the study is being explored.



拿破崙說：「讓中國沉睡吧，不然她醒來，將會震驚全球。」

*Napoleon Bonaparte is reported to have said, "Let China sleep, for when China wakes, it will shake the world."*

#### 跨越珠三角

拿破崙並不知道早於1820年，即他去世的前一年，中國已佔全球國內生產總值逾30%。從那時起，中國的巨大市場潛力一直吸引海外的投資者。

#### 內銷快線

受到傳統出口市場需求減少所影響，愈來愈多港商視內地市場為另一出路。生產力局進行的調查顯示，超過九成本地中小企計劃在未來五年開展內銷市場。

繼去年成功舉辦「香港中小企中國內銷支援計劃」，生產力局和香港中小型企業國際交流協會再獲「中小企業

發展支援基金」撥款資助，共同推出為期14個月的計劃，研究如何迎合華東二線城市的消費要求。有關結果透過經驗分享會和工作坊，與本地企業分享。此外，計劃還將於2012年7月出版《中國內銷指南實戰攻略－華東篇》。

2011年，內地網購銷售總額達7,826億元人民幣。為了迎合消費模式的轉變，本地中小型企業開始借助網購和新媒體開拓內地市場。

為協助香港中小企應用新媒體技術以提升營銷效果及拓展內銷市場，香港中小型企業聯合會聯同生產力局及香港無線科技商會，合作推出「以新媒體拓展內銷市場」工作計劃，並獲得「中小企業發展支援基金」撥款資助。

#### PRD AND BEYOND

But Napoleon didn't know that back to 1820, a year before his death, China already accounted for more than 30% percent of the world's gross domestic product (GDP). Since then, the irresistible market potential of China attracted generations of foreign merchants.

## EXPRESSWAY IN DOMESTIC SALES

With dampening demands from traditional export markets, more Hong Kong enterprises are eyeing on the Mainland market as an alternative. A survey conducted by HKPC revealed that over 90% of local SMEs planned to kick off their domestic sales business in the coming five years.

Riding on the success of the “China Domestic Sales Support Program for SME” last year, HKPC and the Hong Kong Association of International Co-operation of Small and Medium Enterprises jointly launched a new 14-month programme, supported by the SME Development Fund, to study how Hong Kong firms can win over consumers in East China’s second-tier cities. These findings have been disseminated to local businesses through experience sharing forums and workshops. A publication entitled “Guidebook for Smart Domestic Sales in China – East China Episode” will also be published in July 2012.

Online shopping transactions on the Mainland reached RMB\$782.6 billion in 2011. Catering to the changing pattern of consumption, local SMEs are turning to online shopping and new media to develop their domestic sales business on the Mainland.

To support local SMEs to engage in new media marketing, HKPC, Hong Kong Small and Medium Enterprises Association, and Hong Kong Wireless Technology Industry Association jointly launched a programme entitled “New Media Marketing for PRC Domestic Sales” with funding support from the SME Development Fund.



《中國內銷指南實戰攻略－華東篇》將於2012年7月出版。

“Guidebook for Smart Domestic Sales in China – East China Episode” will be published in July 2012.



《網上內銷指南》將於2012年7月出版。

The "Practical Guidebook on New Media Marketing for Domestic Sales" will be published in July 2012.

計劃包括推廣研討會，培訓工作坊，以及進行珠三角地區網民使用社交媒體和消費習慣的調查，為中小企提供在內地消費市場使用社交媒體的營銷策略。《網上內銷指南》將於2012年7月出版，旨在向中小企公佈有關調查結果。

### 產學研合作

為協助渝港兩地企業和研發機構建立配對平台，開展合作機會，生產力局於2011年10月與重慶市科學技術委員會合辦「渝港技術合作啟動會」，30位香港科研、學術機構的專家和企業代表參與本次代表團，共帶來近百項科研成果。

為加強福建與香港在技術方面的合作，生產力局於2011年6月與香港應用科技研究院及香港汽車零部件研發中心於第九屆「中國・海峽專案成果交易會」上，共同籌組「香港科技成果展區」及協辦「閩港產業對接會」，展示本港科研成就及促進兩地科技成果轉移和商品化。

Comprising awareness seminars, training workshops and a research on social media and consumer preference, the programme provided SMEs with the practical knowledge and tips on using social media for marketing on the Mainland market. A "Practical Guidebook on New Media Marketing for Domestic Sales" will be published in July 2012 to capture and disseminate the findings to local SMEs.

### SYNERGY BUILDING

To promote synergy building between enterprises and research institutions in Hong Kong and the Chongqing municipality in the Mainland, HKPC and Chongqing Science Technology Commission organized a technology matching session at the 2011 International R&D Institution Mission to Chongqing in October 2011.



福建省官員親身體驗生產力局i-Auto系統的創新應用功能。

Senior officials of Fujian Provincial Government try out HKPC's innovative i-Auto system.

Led by HKPC, a delegation comprising 30 representatives from Hong Kong's research institutions and businesses introduced close to 100 R&D results to their Chongqing counterparts at the occasion.

To forge closer technology cooperation between Fujian and Hong Kong, in June 2011, HKPC staged the Hong Kong Technology Pavilion at the 9th

China Cross-Straits Technology & Projects Fair together with the Hong Kong Applied Science and Technology Research Institute and Hong Kong Automotive Parts and Accessory Systems R&D Centre, and co-organized the Fujian-HK Business Matching Forum to showcase the technology achievements of Hong Kong and foster technology transfer and commercialization.





# 全心全情 PASSION

「搖滾樂就是熱情、投入和朝氣。」創立英國搖滾樂隊Fleetwood Mac的搖滾鼓手米克•弗裡特伍德說。我們以履行生產力局的使命自豪，我們以無比熱情扶助香港工商企業迎接嚴峻挑戰。

“Rock and roll is passion, commitment and spirit,” said Mick Fleetwood, drummer and co-founder of a British rock group named after him. We take pride in fulfilling HKPC’s public mission; and we are passionate to take on the toughest challenges that matter to Hong Kong industry.







## 檢測與認證

# TESTING AND CERTIFICATION

「我沒有試驗失敗，我只不過找到100個可能出錯的方法。」

*“I didn’t fail the test, I just found 100 ways to do it wrong.”*

班傑明 • 富蘭克林  
Benjamin Franklin

正如富蘭克林所說，測試是一個學習過程，我們可從中發現產品設計的潛在缺陷。由於本地廠商須遵循海外的嚴格安全標準和環保法規，檢測及認證服務近年所扮演的角色也愈來愈重要。

Echoing Franklin, testing is a learning process through which we can detect hidden flaws in the product design. In recent years, testing and certification services have been playing an increasingly significant role as our manufacturers have to comply with stringent safety standards and environmental regulations overseas.

生產力局積極支持本地檢測及認證業。私營檢測實驗室可充份利用本局的專業檢測服務，在毋須額外投資之下擴展其服務範圍。本局還與不同行業緊密合作，共同制定多項自願性產品認證計劃，為本地檢測及認證業創造更多商機。

### 百尺竿頭

歐盟於2011年10月採納了新版本的電磁兼容測試標準EN55022，把輻射干擾測試的最高頻率提升至6千兆赫，新規定適用於市場上絕大部份資訊科技及無線通訊輔助設備。要提供這項電磁兼容測試服務，涉及大量資金投入，一般商業實驗室或本地製造商的內部檢測部門難以負擔。

HKPC actively supports the local testing and certification industry. By leveraging on our specialized testing services, privately-operated testing laboratories can widen their service scope without making additional investment. HKPC also works closely with different industries to formulate voluntary product certification schemes, creating more business opportunities for the local testing and certification industry.



生產力局新的測試室是全港目前唯一適合測試大型電子系統電磁兼容的測試室。

*HKPC's new Electromagnetic Compatibility (EMC) Chamber is the only EMC testing facility in Hong Kong that caters to large-scale electronics systems.*

### RAISING THE BAR

The European Union (EU) adopted the new EN55022 EMC test standard in October 2011, with the testing frequency increased to 6GHz, this new requirement is applicable to almost all modern IT equipment and radio communication ancillary equipment in the market. Provision of this EMC testing service requires substantial capital investment, which is hardly affordable by commercial laboratories or in-house testing department of local manufacturers.





鑑別翡翠真偽一直是業界及消費者關注的課題。

*Determining the authenticity of jade from fakes is a major challenge for traders and consumers.*

有見及此，生產力促進局透過香港特區政府撥款990萬港元，建立全新的「多功能全天候電磁波測試室」，不但滿足資訊科技產品的最新電磁兼容測試要求，更可增強本地測試能力，以解決無線通訊系統、醫療及保健儀器、汽車零部件及鐵路系統的電磁兼容性問題，從而縮短高端電子產品的開發週期。

### 石頭記

世事真真假假、假假真真，有時確實難辨真偽。試想若珠寶商或消費者買入假翡翠，他們將蒙受損失。隨著翡翠在亞洲地區熱賣，成為香港、日本、台灣及中國內地的珠寶貿易、零售業務和拍賣會的暢銷產品，市場對相關認可測試報告的需求正在激增。

然而，目前香港認可處所認可的標準測試方法只涵蓋「硬玉質翡翠」，因此即使獲「香港實驗所認可計劃」認可的寶石實驗室，也不可以為「含綠輝石」及「鈉鉻輝石」另外兩個主要翡翠品種，進行檢測和簽發認可報告。

有鑑於此，生產力局和香港寶石學協會在香港檢測和認證局的支持下，正為綠輝石質翡翠及鈉鉻輝石質翡翠，專門建立一套可獲ISO/IEC 17025國際標準認可的寶石檢測實驗室管理系統及標準檢測方法，並會編製一本介紹相關認可制度的指引和參考手冊。

In view of this, HKPC has set up a new EMC testing chamber with a HKSAR Government funding of HK\$9.9 million. The new chamber not only meets the latest EMC testing requirements for IT products, it also strengthens the local testing competence to address EMC issues in wireless communication systems, medical and healthcare devices, automotive parts and railway systems, shortening the development cycle for high-end electronic products.

## THE STORY OF THE STONE

Determining the authenticity of jade from fakes has always been a major challenge for traders and consumers. As Fei Cui has become a very hot item in Asia and the jewellery trade, retail business and seasonal auctions in Hong Kong, Japan, Taiwan and Mainland China, market demand for accredited test reports has also been growing rapidly.

However, the current Hong Kong Accreditation Service (HKAS) accredited standard methods for testing Fei Cui only covers “Jadeite Jade”, and therefore the HOKLAS accredited gem laboratories cannot conduct test and issue accredited report for “Omphacite” and “Kosmochlor”, the other two major varieties of Fei Cui.

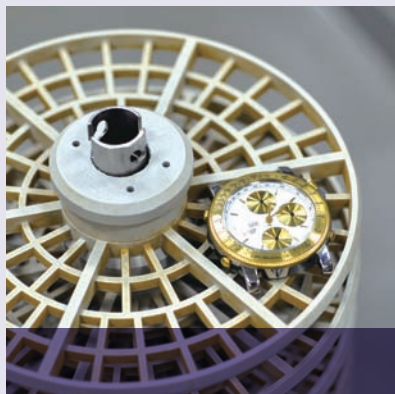
In view of this, supported by the Hong Kong Council for Testing and Certification, HKPC and

紅樓夢第五回賈寶玉神遊太虛幻境，  
見一副對聯，乃是：「假作真時真亦  
假，無為有處有還無。」

*“Truth becomes fiction when the  
fiction’s true; Real becomes not-real  
where the unreal’s real.”*

紅樓夢 *Dream of the Red Chamber*

the Gemmological Association of Hong Kong launched a project to develop a gem testing laboratory management system and standard testing methods for “Omphacite” and “Kosmochlor”, which can be accredited under the International Standard ISO/IEC 17025. Guidance and reference manual containing relevant information of the accreditation system will be compiled and published.



生產力局提供ISO2281:1990防水手表認可測試。

HKPC provides HOKLAS accredited water resistance testing based on ISO 2281:1990 standard.

### 滴水不漏

當然，我們並非特務，未必需要一隻潛水表執行致命任務，但今時今日，防水性能已經成為手表的重要賣點。

生產力局轄下香港鐘表科技中心在2011年12月，成功獲得香港實驗所認可計劃的認可，提供防水手表測試服務，並簽發全球認可的防水手表測試報告。該認可測試按照ISO2281:1990標準進行，對防水手表的命名、要求、檢測方法和標記均有特別規定。

### WATER RESISTANT

Sure, we are not secret agents and might not need a dive watch to carry out deadly missions, however, water resistance has become an expected and important feature in many types of watches.

The Hong Kong Watch and Clock Technology Centre (HKWCTC) of HKPC successfully obtained HOKLAS accreditation for the test of water resistant watches. The accredited test is based on the ISO 2281:1990 standard for specifying the designation, requirements, test methods and marking for water resistant watches.

HKWCTC has already been equipped with new instruments and is able to conduct tests according to the requirements of ISO 22810:2010 which is an updated version of ISO 2281:1990. The new version has refined the method of measuring the temperature at the top of watch glass during testing while keeping the same requirements and test procedures of verifying the water resistance of watches. HKWCTC is expected to update its accreditation to ISO 22810 by the end of 2012.

占士邦浮出水面，把炸藥放入岸邊的儲存缸。他拉開潛水衣露出晚禮服，走進酒吧，看一看潛水表，儲存缸突然爆炸冒出烈焰。  
*Bond emerges from water and plants explosives in a storage tank. He unzips his wetsuit to reveal his tuxedo and walks into a bar. Glancing at his diver's watch, the storage tank suddenly erupts into flames.*

電影《鐵金剛大戰金手指》序幕  
Opening sequence of James Bond film Goldfinger

香港鐘表科技中心已添置了新儀器，可按照ISO2281:1990更新版本－ISO22810:2010的要求進行測試。新版本改良了量度表面玻璃溫度的方法，同時保留以原有的要求和測試程序來驗證手表的防水性能。中心預期在2012年底前，取得ISO22810的認可資格。

### 黃金機會

香港珠寶首飾業享負盛名，全因其黃金及貴金屬產品的成色值得信賴。為進一步提升香港珠寶首飾業的市場地位，生產力局近年致力協助業界建立國際認可的黃金純度檢測設施。

年間，生產力局協助一家主要的香港珠寶商，建立了黃金和貴金屬純度檢測實驗室，提供香港其中一套最完整的貴重珠寶首飾產品認證方案。

全新的檢測實驗室將整合鑽石和翡翠的測試，為高達99.95%的黃金純度檢測（未來將擴展99.99%），以及貴金屬、黃金、鉑金及銀的認證，提供全面的解決方案。

### GOLDEN OPPORTUNITY

The success of Hong Kong's jewellery industry hinges on its credibility regarding the fineness of gold and precious metal products. To further strengthen the market position of Hong Kong's jewellery industry, in recent years, HKPC has been supporting our manufacturers to set up internationally recognized gold fineness testing facilities.

During the year, HKPC helped one of the leading Hong Kong jewellers to establish a gold and precious metal fineness testing laboratory to offer one of the most complete solution for certifying precious jewellery products in Hong Kong.

The new testing laboratory will be integrated with diamond and jade testing to offer a comprehensive solution for: gold fineness testing up to 99.95% (will be expanded to 99.99% in future); certification for precious metal, gold, platinum and silver.



生產力局協助本地珠寶商提升品質保證能力。

*HKPC assists local jewellers to upgrade their quality assurance process.*







# 伙伴同行 PARTNERSHIP

管弦樂團的弦樂組必須運弓整齊劃一，才能與整個樂團渾然一體。每位樂師不單要專注奏出自己的樂譜，更要細心留意及緊密配合其他樂師的演奏。生產力局顧問團隊悉心聆聽客戶聲音，令我們的服務不斷與客戶的需求合拍同步。

To create well-synchronized sound from the string section that blends in with the whole orchestra, every string player has to pay close attention to other players while focusing on his or her own part. We listen closely to our clients to ensure that our services are in sync with their changing needs.

# 低碳生產 LOW CARBON MANUFACTURING

「下一代可能會問：  
我父母當年究竟在想  
什麼？在還有機會時  
為何不醒覺？」

*Future generations  
may well have  
occasion to ask  
themselves, "What  
were our parents  
thinking? Why didn't  
they wake up when  
they had a chance?"*

美國前副總統戈爾  
*Al Gore, An Inconvenient Truth*

「我們以為理所當然的事物，我們的子女可能永不能再享有。」  
美國前副總統艾伯特·戈爾在《絕望真相》一片中說出這句簡單而警世的說話。我們必須改變，改變日常生活、飲食、旅遊，以至經營業務的方式。

"What we take for granted might not be here for our children," this is a simple yet shocking statement from the Oscar winning documentary "An Inconvenient Truth" starring Al Gore, the former U.S. Vice President. "Change" is what we need. We have to change the way we live, eat, travel and the way we conduct our business.



作為推動綠色生產力的先鋒，生產力局上下全力與政府和工業合作伙伴，攜手為多個行業推出針對性的低碳計劃，以鼓勵和協助企業減少碳足跡，回應氣候變化的威脅。

### 減碳建未來

本港工商企業數目達30萬家，佔香港整體能源消耗量接近一半。為鼓勵本地企業提升能源效益、減少二氧化碳排放，以及促進企業與環保產業合作，生產力局聯同業界合作伙伴獲「環境及自然保育基金」撥款，在2012年3月展開為期30個月的「商界減碳建未來」計劃。

該計劃由生產力局、香港工業總會、香港總商會及商界環保協會合辦，當中的「碳審計領航計劃」將資助約200家香港企業進行碳審計，資助範圍涵蓋辦公室、零售業、餐飲業和其他特定行業，每家合資格的企業最高可獲港幣3萬元資助。

As a pioneer of green productivity in Hong Kong, HKPC is in full throttle to join hands with Governments and industry partners to launch industry-wide low carbon initiatives to encourage and assist enterprises reduce their carbon footprint in response to the threat of climate change.



生產力局與工商界伙伴合作推出「商界減碳建未來」計劃，促進本港企業減低碳足跡。

HKPC and industry partners jointly launch the CarbonSmart programme to encourage businesses to engage in carbon reduction.

### CARBON SMART

Hong Kong has 300,000 companies in the commercial and industrial sectors, which account for almost half of the city's total energy consumption. To encourage local enterprises to enhance energy efficiency, reduce carbon emissions, and create synergy between businesses and environmental industries, HKPC and industry partners launched a 30-month CarbonSmart programme in March 2012 with funding support from the Environment and Conservation Fund.





「粵港清潔生產伙伴」標誌計劃表揚業界推行清潔生產的成就。

The Hong Kong-Guangdong Cleaner Production Partners Recognition Scheme gives recognition to the efforts of Hong Kong enterprises in pursuing cleaner production.

### 清潔生產伙伴

由特區政府資助、為期五年的「清潔生產伙伴計劃」，已開展逾四年，業界反應熱烈，迄今共批核了超過1,802個項目。

為表揚業界推行清潔生產的成就，香港特區政府環境局及廣東省經濟和信息化委員會向113家廠商、6家採購企業和20家環境技術服務供應商，頒發「粵港清潔生產伙伴」標誌以表嘉許。

「清潔生產伙伴計劃」令不同行業的廠商受惠，從源頭起減少污染，並優化材料和能源的應用，從而提高生產效益。

一家玩具製造商根據「清潔生產伙伴計劃」的實地評估結果，推行多項清潔生產措施，以密封式全自動噴塗生

產線，取代傳統的開放式人手噴塗操作，成功降低能源消耗、空氣污染物排放量及污水排放。該公司因而每年減少7.2萬噸的揮發性有機化合物(VOC)排放，以及節省超過31.3萬元人民幣的油漆和溶劑開支，投資回報期僅1.6年。

一家電鍍廠透過參與此計劃的示範項目，安裝了一套振動薄膜過濾系統，現場回收過去以蒸發處理的除油廢水。該公司每年減少83.2噸的廢水排放，水費開支大幅節省9.2萬元人民幣，投資回報期僅2.7年。

### 保持清潔

東莞市政府在2011年推行「原地保留」的工業政策，只容許非污染性工廠繼續在原址運作，而重污染的企業則須遷往特別興建的工業園。紡織製衣業中的漂染、印花和洗水工序均被列為重污染行業，受到這項新政策管制。

Co-organized by HKPC, the Federation of Hong Kong Industries (FHKI), Hong Kong General Chamber of Commerce (HKGCC), and Business Environment Council (BEC), the programme features a pilot scheme under which around 200 companies from office-based operations, retail, catering and other industry sectors will receive subsidy of up to \$30,000 to conduct carbon audit.

## CLEANER PRODUCTION PARTNERSHIP

The government-funded 5-year Cleaner Production Partnership Programme (CPPP) has completed its fourth year of operation and was very well received by the industry that up to 1,802 projects have been approved under the CPPP.

In recognition of their contributions to cleaner production, 113 factories, 6 sourcing enterprises and 20 environmental technology service providers received commendations under the Hong Kong-Guangdong Cleaner Production Partners Recognition Scheme by the Environment Bureau of the HKSAR and the Guangdong Economic and Information Commission.

Under the CPPP, manufacturers from various sectors benefited from the enhancement of their production efficiency through optimizing the use of material and energy resources while reducing pollution at source.

A toys manufacturer implemented various cleaner production measures identified by the on-site assessment under the CPPP, successfully reducing energy consumption, air pollutant emissions and effluent discharge by replacing conventional manual spraying operation with

automatic enclosed paint spraying line. Consequently, the company achieved an annual VOC emission reduction of 7.2 tonnes per year and a substantial saving of more than RMB313,000 each year due to reduction of paint and solvent consumption. The payback period was only about 1.6 year.

As a demonstration project under this Programme, a vibrating membrane filtration system was adopted by an electroplating factory to achieve on-site recycling of degreasing water instead of evaporation. Consequently, the company achieved waste water discharge reduction of 83.2 tonnes and a substantial saving of more than RMB92,000 per year. The payback period was only 2.7 years.

## STAY CLEAN

In 2011, the Dongguan Government implemented the retention in-situ industrial policy in which only non-polluting factories were allowed to continue operation at their original sites while the polluting industries were required to relocate to purposely built industrial parks. The textile bleaching and dyeing, printing and washing factories were classified as polluting industries and were subjected to control by this new policy.



生產力局助東莞港資紡織及製衣廠商回收再用六成廢水。

*HKPC provides assistance to Hong Kong-based garment manufacturers in Dongguan to recycle and reuse 60% of their wastewater.*



電解臭氧噴霧過程能高效率及無污染地製作牛仔服裝仿舊效果。

The electrolytic ozone spray process provides a clean and efficient method to achieve the antique finishing for denim wear.

重污染的工廠若要取得原地保留的資格，必須滿足一系列要求，其中包括：通過國家清潔生產審核，並獲頒國家清潔生產標準認證，以及安裝廢水回收和循環再用系統。

香港紡織業聯會獲工業貿易署「中小企業發展支援基金」撥款資助，與生產力局合作展開一項升級轉型技術支援計劃，協助在東莞設廠的紡織及製衣業港商提升環保表現，以滿足原地保留工業政策的要求。

該計劃旨在資助廠商制訂清潔生產系統及中水回用系統方案，資助上限為港幣35,000元。除此之外，該計劃亦會舉辦研討會、編製實用指南及設立電話查詢熱線，以提供改善方案及最新工業政策資訊。

### 綠色牛仔裝

名模、工人、小孩、家庭主婦同樣愛不釋手，很難找到一種服裝好像牛仔服裝般廣受歡迎。

然而，時尚是有代價的。

為達到仿舊效果，牛仔服裝必須經過局部漂白處理。一般會採用高錳酸鉀為氧化劑，以製造脫色的效果。然而，在處理過程中會產生大量污水及化學物，對環境及工人造成威脅。

為減少或取代高錳酸鉀的應用，生產力局聯同香港紡織及成衣研發中心，合作研發適用於牛仔服裝仿舊效果處理的新型電解臭氧噴霧過程。

臭氧是一種強烈的氧化劑，可與靛藍產生化學反應，達到漂白的效果。與其他氧化劑相比，臭氧處理過程可把染料轉化為二氧化碳和水。由於臭氧本身不穩定，加上自我分解的特性，殘留的臭氧會在短時間內分解成氧氣，形成一套高效率、無污染的處理過程。

### 自助碳管理

為配合《紓緩氣候變化：從樓宇節能減排開始》諮詢文件的社會參與過程，可持續發展委員會委託生產力局研發了一套名為「碳足跡經理」的網上碳管理工具，網址：<http://carbon-manager.hkpc.org>。

Amongst the various requirements for polluting factory to be qualified for retention in-situ were that the factory had to be certified for meeting the National Cleaner Production Standard by conducting a National Cleaner Production Audit (NCPA), it also needed to install wastewater recycle and reuse system.

To help Hong Kong-based textile and garment manufacturers in Dongguan enhance environmental performance

and comply with the requirements of the policy on factory retention in-situ, Textile Council of Hong Kong in association with HKPC launched a transformation and upgrading technical support programme for the sector, with support from the SME Development Fund.

The Programme provided funding support to manufacturers in setting up cleaner production systems and greywater recycling systems. There were also seminars, a practical guidebook and hotline service to provide information on improvement measures and update of the industrial policy.

### BLUE JEANS GO GREEN

Supermodels wear them, workmen wear them, kids wear them and housewives wear them, vintage denims have long been popular among the fashion-conscious.

However, fashion comes at a cost.

To achieve the antique finishing effect, denim wear has to undergo a partial bleaching process. Potassium permanganate, an oxidizing agent, is often used to achieve the decolouration finishing. However, the treatment process will generate a large amount of waste water and chemicals, posing threats to the environment and the workers.

In order to reduce or replace the application of potassium permanganate, HKPC collaborated with the Hong Kong Research Institute of Textiles and Apparel (HKRITA) to develop a novel electrolytic ozone spray process to achieve aged-look effect for denim wear.

Ozone is a strong oxidizing agent which can react with indigo to achieve a bleaching effect. Compared with other oxidizing agents, the ozone treatment process can transform the dyestuff into carbon dioxide and water. Thanks to its unstable and self-decomposed property, excess ozone will be decomposed into oxygen in a short period of time, resulting in an efficient and pollution free process.

### DIY CARBON MANAGEMENT

In support of the public engagement process on “Combating Climate Change: Energy Saving and Carbon Emission Reduction in Buildings”, HKPC was commissioned by the Council for Sustainable Development to develop a web-based carbon accounting tool called “Carbon Manager” (<http://carbon-manager.hkpc.org>).



「碳足跡經理」可協助公眾了解本身的能源使用情況及碳排放量。

The “Carbon Manager” helps the public better understand their energy consumption patterns and carbon emission levels.



## 低碳生產 LOW CARBON MANUFACTURING

「碳足跡經理」可協助公眾了解本身的能源使用情況及碳排放量，並執行有效的節能減碳措施。用戶只需輸入相關資料，「碳足跡經理」便會按照其所屬的香港建築物用戶群組（包括：住戶、辦公室、零售、餐飲），計算用戶的碳足跡。

「碳足跡經理」可根據用戶所屬的建築物用戶群組類別，評估用戶在同組別內的能耗表現，並提供具體的節能減碳建議，以及估計有關建議落實後可減少的碳排放量。

### 能源管理標準

能源管理對節省能源及減少全球溫室氣體排放，作用顯著，因而成為現時全球的焦點。隨著節能技術和設施在各行各業中廣泛應用，現時是推行一套更系統化和可持續改善企業能源效益的良機。

新推出的ISO 50001能源管理體系標準，是全球公認的能源管理框架，為企業提高能源效益、降低成本及改善環保表現，提供技術和管理策略。

在工業貿易署「中小企業發展支援基金」資助下，生產力局聯同香港電子業商會推出一項為期18個月的支

援計劃，協助中小企了解這套國際能源管理體系標準的要求及實施要點。計劃活動包括：舉辦認知及技術研討會、為參與試點項目的中小企進行初步審查，以及編製一本ISO 50001認證參考指南。

The “Carbon Manager” can help the public better understand their energy consumption patterns and carbon emission levels, and implement practical and effective energy reduction measures. Tailor-made for core building user groups (including household, office, retail, and catering) in Hong Kong, the “Carbon Manager” requires users to simply input relevant information for calculating the carbon footprint.

The “Carbon Manager” can assess the users’ energy consumption performance with reference to the building user group they belong to, and provide relevant and effective energy saving and carbon reduction recommendations. The tool can also estimate the potential carbon emission reduction if such recommendations are implemented.

## ENERGY MANAGEMENT STANDARD

Energy management is now in the global spotlight, due to the significant potential to save energy and reduce greenhouse gas emissions worldwide. While energy-saving technologies or facilities have been broadly applied in various sectors, a more systematic and sustainable approach for improving enterprise energy performance should be adopted and implemented.

The newly released ISO 50001 Energy Management System (EnMS) standard is a globally accepted framework for energy management. The standard provides both technical and management strategies for enterprises to increase energy efficiency, reduce costs and improve environmental performance.


HKPC, in association with the Hong Kong Electronic Industries Association (HKEIA), launched an



生產力局聯同香港電子業商會舉辦ISO 50001能源管理體系標準認知及技術研討會。

HKPC and HKEIA jointly organize awareness and technical seminars on ISO 50001 Energy Management System standard.

18-month programme supported by the SME Development Fund to assist SMEs to understand the requirements of this international standard and learn the principles and essentials of implementing the EnMS. The programme consists of awareness and technical seminars, initial reviews for participants of the pilot programme as well as a reference guide on ISO 50001 adoption.



融合貫通

# INTEGRATION

混音工程師的職責是將大量的音軌組合成為最終樂韻，優秀的混音能將音樂作品的情感和內涵徹底展現。生產力局匯聚廣泛的知識及專長，為客戶提供度身設計的綜合解決方案。

A mixing engineer is responsible for blending countless audio components into one single mix that expresses the full range of emotions and messages of the musical piece. We also integrate the broadest range of knowledge and expertise into tailor-made solutions to serve our clients.










## 優質生活 QUALITY LIVING



「人的一生，最重要是活得多好，而非活得多長久。」

*“The quality, not the longevity, of one’s life is what is important.”*

馬丁•路德金  
Martin Luther King, Jr.

生活水平是指一般人生活的基本需求，而生活質素則泛指個人和社會所追求的幸福快樂。多年來，生產力局開發了一系列緊貼日常生活的創新技術，本局許多服務也直接提升了香港的生活質素。

Standard of living is about how well our basic needs of life are met, while quality of life is about the general well-being of individuals and societies. Over the years, HKPC has developed an array of innovative technologies for use in daily life, many of our services have also directly enhanced the quality of living in Hong Kong.

## 優質服務

為協助各服務業達致優質服務水平，生產力局多年來不遺餘力，推行多個客戶服務認證計劃。

生產力局一直為「優質旅遊服務計劃」提供專業顧問服務。旅發局自1999年11月起，推出了「優質旅遊服務計劃」，協助旅客識別提供優質服務的供應商。至2012年3月底為止，來自超過1,300個品牌的7,500多家零售和飲食業商舖，獲頒發「優質旅遊服務」計劃標誌。

自2008年，生活易聯同生產力局，推出針對婚禮服務行業的認證計劃——「優質婚禮商戶」計劃，協助消費者識別婚禮服務行業中的優質商戶。生產力局是「優質婚禮商戶」計劃指定的獨立評核機構。現時已有超過350家商戶獲發「優質婚禮商戶」認證，當中包括：酒店、酒樓餐廳、婚禮服務供應商和零售商。

## QUALITY EVERYWHERE

Throughout the years, HKPC spares no effort to help various service sectors attain excellent service level by implementing customer services certification scheme.



生產力局擔任多個客戶服務認證計劃的技術顧問。

HKPC is the technical consultant of various customer services certification scheme.

HKPC continues to be the professional consultant to conduct independent assessment for the Quality Tourism Services Scheme, which was established by the Hong Kong Tourism Board in 1999 to help tourists identify quality service providers. As at the end of March 2012, over 7,500 outlets from more than 1,300 brands in the retail and catering sectors were accredited under the Scheme.



生產力局為「人才企業嘉許計劃」制訂評估準則。

HKPC develops the assessment criteria for the "ERB Manpower Developer Award Scheme".

作為技術顧問，生產力局繼續協助僱員再培訓局，制定和執行於2009年12月展開的「人才企業嘉許計劃」，推動人才培訓和發展的企業文化。生產力局為各參與機構進行評估，至今共有188家機構獲頒授「人才企業」的尊稱。

生產力局協助香港零售管理協會為80家零售業中小企進行營商輔導，提升其競爭力，並已把當中的成功個案編印成小冊子，與中小企分享最佳實踐經驗。

### 綠色食肆

為鼓勵及指導本地餐飲業提高環保表現及善用資源，生產力局與香港餐飲聯業協會在2011年12月，透過「環境及自然保育基金」撥款資助，合作推出「優質餐飲業環保管理計劃」。

這是首個評核香港餐飲業環保表現的行業認可計劃，內容經過廣泛的業界諮詢，並根據試點項目所得的數據而制定。參與計劃的企業會就能源效益、用水效益、廢物管理及污水管理、空氣及噪音污染控制，以及整體環境管理等範疇，接受評核。符合認證標準的申請商戶，將獲頒「優質餐飲業環保管理計劃」標誌，以作認證和認可。

ESD Services Limited, the developer and operator of ESDlife website, worked in partnership with HKPC to develop and set up the certification scheme for the wedding services industry since 2008. The Quality Wedding Merchant Scheme helps customers identify quality wedding services merchants in the market. HKPC is the designated third-party assessor for the scheme. To date, over 350 outlets, including hotels, restaurants, wedding service providers and retailers, have obtained the certification status since the launch of the scheme.

As the technical consultant, HKPC continues to assist the Employees Retraining Board to develop and implement the "ERB Manpower Developer Award Scheme", which was launched in December 2009 to drive a corporate culture that encourages manpower training and development. The Scheme has accredited a total of 188 organizations to "Manpower Developer" since its launch.



HKPC supported Hong Kong Retail Management Association to conduct one-to-one business coaching sessions to 80 SMEs in the retail sectors for enhancing their competitiveness. A booklet was also published to consolidate the best practices for sharing among the SMEs.

## GREEN RESTAURANT

To encourage and provide guidance to the local catering sector on improving environmental performance as well as resources utilization, HKPC together with the Hong Kong Federation of Restaurant and Related Trades (HKFORT) launched the “Quality Restaurant Environmental Management Scheme” (QREMS) in December 2011 with the funding support from the Environment and Conservation Fund.

This is the first accreditation scheme to assess the environmental performance of catering operators in Hong Kong. Participants of this



「優質餐飲環保管理計劃」是首個評核香港餐飲業環保表現的行業認可計劃。

QREMS is the first accreditation scheme to assess the environmental performance of catering operators in Hong Kong.

scheme will be evaluated in the areas of energy and water efficiency, waste and wastewater management, air and noise pollution control as well as overall environmental management practices. Applicant meeting the accreditation criteria will be certified and recognized by granting of the QREMS logo.

「人應為生存而  
食，毋為食而生  
存。」

*“Thou shouldst  
eat to live; not  
live to eat.”*

蘇格拉底 Socrates

### 食得安心

古希臘哲學家重視生命的意義多於生存。但近年發生連串食物安全事件，例如：受三聚氰胺污染的嬰兒奶粉配方，令食品安全問題日益受社會關注。一些食品安全問題可能與廚具有關，例如：附有「鐵弗龍」塗層的不黏底廚具。多項研究發現，「鐵弗龍」在過熱下可能釋出致癌物質，廚具生產商正尋找更安全的塗層物料，以滿足政府和消費者的殷切需求。

利用「溶膠－凝膠技術」製作無機硅塗層，是代替「鐵弗龍」的其中一種方案。「溶膠－凝膠技術」是一種製造先進材料的多用途工藝，溶劑在過程中逐漸由液態演變成凝膠。然而，傳統「溶膠－凝膠技術」所需的固化溫度高達600℃至700℃，不適用於變型溫度偏低的廚具合金材料，例如：鋁合金和鎂合金。

生產力局與納米及先進材料研發院有限公司合作開發了一種新技術，可於250℃溫度下形成不易黏硅塗層。有香港廚具生產商已採用了該技術，製造不含有害物質的易潔廚具。

另一個保障食品安全的關鍵因素是冷凍過程。由生產力局設計的「食品加工業使用的自動化液體速凍系統」，

在2011年香港工商業獎獲頒「機器及機械工具設計優異證書」。

該系統的設計適用於各種冷凍包裝食品，不論任何食品、任何形狀的包裝均合用。該系統採用了浸泡冷凍技術，當中的製冷劑為丙二醇水溶液。這種水溶液不但可回收再用、相對便宜，而且本身亦是一種公認安全的食品添加劑。

該系統備受香港快餐連鎖店歡迎，因其可在20分鐘內把熱包裝食物由85℃降溫至20℃，而傳統方法則往往需要多達兩小時。縮短冷凍時間，既可節省處理時間，又可減少細菌滋生，對加強食品安全大有幫助。

### SAFE COOKING

The philosopher may be more concerned about the meaning than the bare necessities of life. But in recent years, food safety has become a major concern for consumers after a series of food safety incidents such as baby formula contaminated with melamine. Some food safety issues are related to cookware such as Teflon coated non-stick cookware. After a series of reports revealed that the material might

release carcinogenic chemicals when it is overheated, cookware manufacturers are facing strong demands from Governments and consumers for safer coating materials.

One of the possible solutions is the application of sol-gel method to form an inorganic silicone coating. The sol-gel process is a versatile solution for making advanced materials. In general, the sol-gel process involves the transition of a solution system from a liquid “sol” (colloid) into a solid “gel”. However, traditional sol-gel process needs a curing temperature of 600-700°C and cannot be applied to some cookware materials such as aluminum and magnesium alloy base substrate of low deformation temperature.

In collaboration with the Nano and Advanced Materials Institute Ltd., HKPC successfully developed a novel technique that can form a non-stick coating at 250°C. The technique has been adopted by Hong Kong cookware manufacturers to produce non-stick cookware free from hazardous substance.

Another essential factor to ensure food safety is the chilling process. HKPC won a Certificate of Merit at the 2011 Hong Kong Awards for Industries: Machinery and Machine Tools Design Category, for its Automatic Liquid Freezing System for food processing industry.

The system is designed to freeze a wide variety of packaged food products, regardless of their content and shape. Adopting the immersion freezing technology, it uses propylene glycol (PG) as the refrigerant which is safe and economical.

The system, which can reduce the temperature of hot food packs from 85°C to 20°C in just 20 minutes (it will take up to 2 hours for the traditional methods), is warmly welcomed by local leading fast food chains. The effective cooling performance of this system not only reduces operation time and cost, it can also improve the hygienic conditions due to the shorter processing time.



液體速凍系統可在20分鐘內把熱包裝食物由85°C降溫至20°C。

*The Automatic Liquid Freezing System reduces the temperature of hot food packs from 85°C to 20°C in just 20 minutes.*





當汽車停定後，「停車自動熄匙和輔助空調系統」會自動關掉引擎，並以輔助空調系統為車廂供應冷氣。

The ISAC System will turn off the vehicle engine automatically when the vehicle is stationary while supplying cool air to the passengers with its supplementary air conditioning system.

### 清涼舒適

香港市民一直關心汽車引擎空轉所造成的路邊污染問題，而政府亦已制定《汽車引擎空轉（定額罰款）條例》，要求駕駛者關掉空轉的引擎。為改善香港路邊空氣質素，以及降低汽車燃料消耗，生產力局開發了一套「停車自動熄匙和輔助空調系統」。

當汽車停定後，該系統會在安全條件下自動關掉引擎，從而降低燃料消耗和二氧化碳排放。與此同時，輔助空調系統亦會隨即啟動，為車廂供應冷氣，在炎炎夏日仍然感到舒適涼快。

新系統安裝在一輛汽車上並進行長達12個月的路面測試。在試行期間的數據顯示，該系統有效降低二氧化碳排放5-11%，以及節省燃料消耗5-10%。

### 美好社區

過去十年，許多百年企業毀於一旦，社會各界對企業的公民責任日益注視，十分關注企業賺取利潤的過程是否符合道德、有否剝削員工或有違公眾利益。企業社會責任成為企業達致長遠成功和可持續發展的關鍵之一。為此，生產力局推出了一系列新計劃，向香港企業推廣企業社會責任。

### STAY COOL

Roadside pollution caused by idling motor vehicle engines is a major concern in Hong Kong. The Government has enacted the Motor Vehicle Idling (Fixed Penalty) Ordinance that requires the drivers to switch off their idling engines. To improve roadside air quality in Hong Kong and reduce fuel consumption of vehicles, HKPC has developed the ISAC Automatic Engine Idlestop and Supplementary Air Conditioning System.

The ISAC System will turn off the vehicle engine automatically under a safe condition when the vehicle is stationary, thus reducing fuel consumption and carbon dioxide emission. At the same time, a supplementary air conditioning system will be activated to supply cool air to the passengers.

The system was installed on a car for a 12-month extensive pilot run. The outcome of the pilot run was satisfactory, resulting in a 5 to 11% reduction of carbon dioxide emission and 5 to 10% saving in fuel consumption.

### A BETTER COMMUNITY

In the aftermath of many corporate catastrophes during the past decade, stakeholders are more and more concerned about the reputation of a brand, whether it is making profit ethically without exploiting their staff and the society. Corporate social responsibility (CSR) turns into one of the keys to an enterprise's long-term success and sustainable development. As such, HKPC has launched new initiatives to promote CSR to Hong Kong enterprises.

「建立名譽，要花上20年；毀壞名譽，只需5分鐘。只要想到這一點，你的做事方式就會截然不同。」

*“It takes 20 years to build a reputation and five minutes to ruin it. If you think about that, you’ll do things differently.”*

沃倫•巴菲特 Warren Buffet



生產力局自2010年起舉辦「香港企業公民計劃」，以建立履行企業社會責任的交流平台。

"Hong Kong Corporate Citizenship Program" provides a platform for businesses to share their best practices in corporate social responsibility (CSR) since 2010.

## 良好公民

為提升本地企業的企業公民意識，生產力局自2010年起舉辦「香港企業公民計劃」，以建立履行企業社會責任的經驗分享平台。

「香港企業公民計劃」由生產力局及公民教育委員會合辦、中國銀行（香港）贊助，策劃了一連串的活動，當中包括：舉辦「香港傑出企業公民獎」表揚積極履行企業社會責任的不同界別機構；舉辦一系列企業研討會及工作坊；以及編製電子版小冊子介紹最佳實踐經驗。過去兩年，共有超過70家本地企業獲「香港傑出企業公民獎」的表揚，以及有2,000多位人士參加了有關活動。

去年，該計劃增設了「企業公民活動計劃書創作比賽」，向新一代灌輸「企業公民」的理念。來自11所中學的學生參加了是次比賽，在出席工作坊和公司探訪活動之後，為多家企業撰寫了企業公民活動計劃書。

## 中小企可持續發展

為增強中小企對可持續發展概念的認識及表現，生產力局及香港理工大學在2012年，合作制定全港首個「香港中小企企業可持續發展指數」。

「指數」是根據40家在企業社會責任方面有優秀表現的中小企所提供的資料

編製而成，目標為香港中小企業提供可持續發展表現的指標，讓中小企借鑑同業典範，積極實踐企業社會責任。

透過評估40家企業在員工、顧客、投資者、供應商、社區及環境六方面，對企業可持續發展的關注程度及成效而得出「指數」。結果顯示，本港中小企的總體平均得分為58分（以100為滿分），處於企業可持續發展的起步階段。行業方面，製造業的得分為65分，反映廠商已履行部份企業可持續發展措施；服務業為56分，處於起步階段。

## BE A GOOD CITIZEN

To raise awareness of corporate citizenship among local enterprises, HKPC has been organizing the "Hong Kong Corporate Citizenship Program" for businesses to share their best practices in corporate social responsibility (CSR) since 2010.

The "Hong Kong Corporate Citizenship Program", co-organized with the Committee on the Promotion of Civic Education and sponsored by the Bank of China (Hong Kong), comprises a series of activities including "The Hong Kong Outstanding Corporate Citizenship Award" to recognize the outstanding CSR achievements of organizations

from different sectors; seminars and workshops as well as the distribution of electronic booklet of CSR best practices. In the past two years, more than 70 local companies were recognized in the award scheme and over 2,000 participants joined the program's events.

Last year, a newly introduced "Best Corporate Citizenship Proposal Competition" was organized to promote the concept to the youth. Students from 11 secondary schools joined the activity to make CSR proposals for several enterprises after attending workshops and company visits.

## TRACKING SME SUSTAINABILITY

To strengthen the knowledge and performance of SMEs in business sustainability, HKPC and The Hong Kong Polytechnic University (PolyU) jointly compiled Hong Kong's first benchmarking index on the business sustainability performance of local SMEs in 2012.

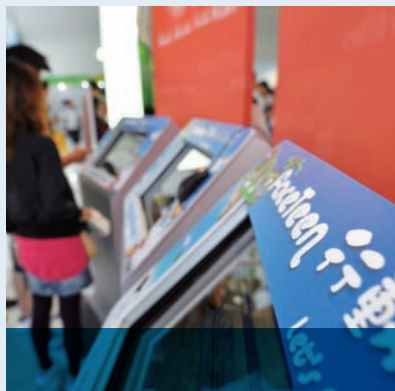
Compiled from data collected from 40 local SMEs with outstanding CSR performance, the index aims to provide a performance indicator on business sustainability



for SMEs, setting up a benchmark for enterprises in CSR implementation.

The index is derived from assessing the awareness and effectiveness of the 40 SMEs in business sustainability from six perspectives, including employees, customers, investors, suppliers, community and the environment. The survey found that the mean score of the index was 58 (maximum being 100), indicating that local SMEs were at the initial stage of business sustainability. Among industry sectors, manufacturing received the highest score (65), reflecting that the sector has implemented some business sustainability practices, whereas service (56) was at the beginner level.





「faceTeen行動」於2012年完成，其網上遊戲教育平台吸引了超過250,000用戶。

*The faceTeen campaign attracts 250,000 users in its edutainment platform.*

### 堅決說「不」

因應社交媒體及流動科技廣受市民大眾歡迎，生產力局聯同行業商會、本地青少年服務機構及大學學者，在特區政府的「禁毒基金」撥款資助下，開展兩個青少年禁毒支援項目。

由生產力局與香港大學合作開發的「faceTeen行動」，是一個網上生活技能教育平台，在Facebook、YouTube、Twitter等社交媒體平台上，透過網上互動主題活動，引導參加者提升自我價值和能力，堅決向毒品說「不」。

「faceTeen行動」已於2012年圓滿結束，當中的網上互動遊戲吸引了超過36萬點擊次數或250,000用戶，而該計劃的facebook專頁亦招募了超過6,800位支持者。26所中學還參加了行動前後的心理調查，統計結果顯示學生在參與「faceTeen行動」之後，增強了自信心和拒絕濫藥的意識。

利用流動手機技術及新電子媒體，「閃鑽計劃」旨在向高危年青人宣傳禁毒訊息。該項目獲「禁毒基金」贊助，由生產力局聯同香港無線科技

商會、香港中文大學新聞與傳播學院、協青社，以及香港路德會社會服務處路德會青怡中心攜手策劃。

該計劃以層遞式接觸，識別及協助高危的年青人。透過流動對話平台，過來人及專業社工化身「虛擬導師」與年青人個別對話，並邀請他們參與活動作親身接觸，以及對有需要的年青人作個別輔導。該平台在2011年8月推出，而截至2012年3月底，該項目在不同數碼媒體共累積超過29萬點擊次數，其流動對話平台記錄了4萬個訊息。

### SAY "NO"

Riding on the popularity of social media and mobile technologies, HKPC teamed up with industry associations, local youth service groups and academics to implement two anti-drug support projects funded by the Beat Drugs Fund of the HKSAR Government.

Jointly developed with the University of Hong Kong, faceTeen was a life skills-based education campaign to help

participants develop the capacity to say “NO” to drugs through interactive activities delivered on Facebook, YouTube, Twitter and other social media platforms.

The faceTeen campaign successfully completed in 2012 which has attracted 368,375 hits or 250,000 users in its edutainment platform while its facebook page also recruited 6,837 fans. 26 secondary schools participated in the pre and post-campaign survey, it was statistically significant that students demonstrated improvement in self-esteem and stronger intention to refuse drug abuse after participating the faceTeen programmes.

“DIAMOND – DIALogue • MObile • No Drugs: a beat-drugs mobile mentor project” deploys mobile technologies and new media for anti-drug education targeting high risk youths. Funded by the Beat Drugs Fund, the project is organized by HKPC in collaboration with Hong Kong

Wireless Technology Industry Association, Youth Outreach, the Evergreen Lutheran Centre of Hong Kong Lutheran Social Service, and the School of Journalism and Communication of the Chinese University of Hong Kong.

The project identifies and helps high risk youths through an incremental engagement process: from personal dialogues with virtual mentors, played by reformed youths and social workers, on a mobile dialogue platform to face-to-face group activities and individual counseling. The platform was launched in August 2011, and by the end of March 2012, the project has received over 290,000 hits on various digital media channels and more than 40,000 messages have been recorded on its mobile dialogue platform.



「閃鑽計劃」以專業社工化身「虛擬導師」，透過流動對話平台協助高危的年青人。

*Project Diamond makes use of virtual mentors to help high risk youths through personal dialogues on the mobile platform.*





# 以人為本 PEOPLE

合唱團通過音樂，通過歌聲把人與人連繫起來。團隊精神、多元化而合一、互相支持、彼此尊重、人盡其才，這些一流合唱團的成功要素，亦是生產力局團隊的基本信念。

Nothing is more beautiful than a group of people linked by the enjoyment of making music together. Teamwork, unity in diversity, mutual support and respect, appreciation of each individual's talent are the ingredients for a great choir, which are also the elements of success behind our high-performance team.





## 機構展關懷 CARING ORGANIZATION

作為一間推廣科技和企業創新的知識型機構，生產力局的成功取決於員工的專業知識，本局一直重視人力資本的發展，致力建立以人為本的機構文化，包括推行完善的獎勵制度，以及多年來持續履行良好的企業公民責任。

As a knowledge-based organization spearheading technology and business innovation, HKPC's success hinges on the expertise and knowledge of its people. Developing human capital has always been one of HKPC's top priorities. By creating a rewarding work environment and fulfilling our on-going responsibilities as a good corporate citizen, we strive to build a caring organization for our staff and stakeholders.

### 建立內部伙伴

配合重新釐定的願景、使命和核心價值，本局於2011年11月舉辦了團隊訓練活動，全局上下共有超過420名員工參與。管理層與員工在活動上，充份發揮專業精神和充滿默契的合作，攜手克服不同的挑戰。

為提升員工的學術資格，生產力局在2009年4月推出學術培訓獎學金和資助計劃，以資助員工修讀至研究生程度的學位課程，從而為個人發展和本局業務增長打穩基礎。該計劃推出至今已批出了29宗申請，當中約一半員工已修畢有關課程。

為進一步提升本局的團隊精神，職員康樂會舉辦了各種社交、體育及康樂活動，令員工舒展身心。

### BUILDING INTERNAL PARTNERSHIPS

To align the whole organization with our new corporate Vision, Mission and Values (VMV), an organization-wide team building programme was organized in November 2011 with more than 420 staff members participating in the programme. Senior management and staff members joined hands to overcome



管理層與員工在團隊訓練活動內，充份發揮專業精神，攜手克服各種挑戰。

*Senior management and staff members join hands to overcome different challenges with relentless professionalism in the organization-wide team building programme.*

different challenges with relentless professionalism and seamless partnership.

To upgrade staff academic qualifications both for their own career development and the business growth of HKPC, academic training scholarship and sponsorship programmes were introduced in April 2009 to subsidize our staff to further pursue a higher degree up to post-graduate level. A total of 29 applications have been approved since the launch of the initiative in 2009 and about half of the staff members have successfully completed their academic programmes.



本局義工隊及環保專家與社福機構一起探訪四川兩間小學，指導師生使用WaterSafe淨水機。

HKPC Volunteers and representatives of social service organizations visit two primary schools in Sichuan to help the students and teachers maintain the WaterSafe systems.

生產力局鼓勵員工積極參與社區服務，並在公益活動中善用其專業知識。四川大地震後，當地普遍面對供水設施損毀引致的食水短缺問題。為協助當地民眾解決這問題，本局的環保專家開發了運用先進薄膜超濾技術的WaterSafe淨水系統，並由本局義工隊送往災區及跟進運作。

本年度，生產力局與港京扶輪社及香港復康力量合作推廣WaterSafe計劃，並獲得港京扶輪社捐款，製造4台WaterSafe淨水機，捐贈四川兩間小學——德陽市中江縣聯合鎮群星分校及樂山市馬邊縣沙腔中心小學，為逾1,700名師生提供安全食水。

2011年10月，本局義工隊及環保專家與港京扶輪社及香港復康力量代表探訪該兩間小學，除向小學捐贈所需物資外，亦協助師生使用WaterSafe淨水機。

年內，本局義工隊推動同事參與了多項慈善和社區服務活動，例如：公益金百萬行、與少數族裔人士打高爾夫球，以及與智障兒童製作餅乾。

### 宣揚使命

過去一年，生產力局接連推出多項新活動，致力將本局的接觸面擴展至工商業界和其他機構。

生產力局與香港上海滙豐銀行聯手推出「2011滙智營商」計劃，協助本地中小企掌握關鍵營商資訊，在瞬息萬變的市場上抓緊商機。該計劃在2011年3月至10月進行，活動包括一連串電視資訊特輯，節目於NOW財經台播放，探討本地中小企在工業升級方面的成功個案，並請來專家剖析企業的成功之道。此外，該計劃還為中小企提供免費面談諮詢服務。整個計劃的重點活動，是在6月舉行的中小企高峰會，探討國家「十二•五規劃」所帶來的商機。

On another front, to further enhance our team spirit, the Staff Recreation Club (SRC) of HKPC organized a variety of social, sports and recreational activities to promote a balanced and healthy life-style among staff members.

HKPC encourages its staff to participate in community service and

apply their professional knowledge to good causes. For example, after the 2008 Sichuan earthquake, HKPC consultants leveraged their expertise in environmental management and developed a water purifying system – WaterSafe, to help alleviate the problem of clean water supplies in the affected areas. Utilizing advanced membrane ultrafiltration technology, the WaterSafe systems were delivered to Sichuan afterwards.

As a continuation of the project, HKPC, with sponsorship from the Rotary Club of Kingspark Hong Kong, collaborated with the Hong Kong Rehabilitation Power to deliver four WaterSafe systems to two primary schools in the remote villages there. More than 1,700 students and teachers are benefited from the initiative. In October 2011, HKPC Volunteers and representatives of the two organizations visited the schools. Sharing with the students and teachers the knowledge of maintenance of the WaterSafe systems, they also brought them stationery and gifts donated by Hong Kong companies.

During the year, the “HKPC Volunteers” also mobilized staff



members to participate in charity and communal service programmes such as the Walk for Million, golf playing with ethnic minorities, as well as cookies making with children having mental disabilities.

## ENGAGING OUR STAKEHOLDERS

A host of new initiatives were introduced in the past year to extend our reach to the business community and other commercial organizations.

The “Wise Business 2011” programme was launched jointly with the Hongkong and Shanghai Banking Corporation to help local SMEs take advantage of emerging





《力創驕陽》漫畫以生動有趣的手法，向年青一代及普羅大眾介紹生產力局的歷史。

*"Sunrise Sunset" presents HKPC's history in a lively, interesting and educational manner.*

為了讓更多人士認識生產力局的使命和服務，本局安排了訪客計劃，帶領到訪的本地、內地和海外代表團，參觀本局和其他相關工業支援機構，從而了解不同範疇的工業支援服務。在計劃下，年內共有5千多位訪客及2百多個代表團到訪生產力局。

適逢迎接成立45週年，生產力局與天下出版有限公司合力製作《力創驕陽》漫畫，描述香港工業演進和發展，並帶出生產力局40多年來對工商業界的支援角色。漫畫以生動有趣的手法，向年青一代及普羅大眾介紹生產力局的歷史。

為了讓市民認識創新科技在日常生活中的應用，生產力局在「創新科技嘉年華2011」中設置「生產力展館」，展示多項自行研發、實用又有趣味的創新科技。「創新科技嘉年華」由香港特別行政區政府創新科技署主辦，於11月5日至13日假沙田香港科學園舉行。

business opportunities. Running from March to October 2011, the programme includes a TV series on NOW Business News Channel, featuring success stories of local enterprises in industrial upgrading as well as expert advice on ways to achieve business success. This collaboration also featured a SME summit in June and free consulting services for SMEs.

Communicating our mission and services to a wider audience, our visitor programme introduces a wide spectrum of industrial support services to local, Mainland and overseas delegations both through visits to HKPC and other related industry support organizations. Under this



生產力局在「創新科技嘉年華2011」，展示創新科技在日常生活上的應用。

HKPC showcases fun-inspiring technologies at the InnoCarnival 2011.

programme, 5,269 visitors and 206 delegations visited us during the year.

Commemorating the 45th Anniversary, HKPC partners with Jonesky Limited to publish a comic book – “Sunrise Sunset”, introducing the evolution and development of Hong Kong industry and how HKPC helped the industry move forward in the past four-and-a-half decades. Targeting the younger generation and the general public, the comic book presents HKPC’s history in a lively,

interesting and educational manner.

To raise public awareness of the use of innovative technology in daily life, HKPC showcased fun-inspiring technologies developed by its experts at the InnoCarnival 2011. Organized by the Innovation and Technology Commission of the HKSAR Government, the extravaganza was held from November 5 to 13 at the Hong Kong Science Park.



# 專業精神 PROFESSIONALISM

要成為專業鋼琴調音師，必須經過多年實習，更要具備一絲不苟、專注及力求完美的精神，才能鍛煉出精準的音感，發揮樂器最佳的音色。生產力局顧問團隊具備廣泛的行業經驗及專長，我們會為客戶的最佳利益作出獨立而專業的判斷。

To be a professional piano tuner, it requires years of practice, scrupulous preparedness, dedication, conscientiousness and an aspiration to perfection to develop the musical ear for this demanding task. Backed by extensive field experience and expertise, HKPC's consultants make independent and professional judgment for the best interest of our clients.







## 企業管治報告 CORPORATE GOVERNANCE REPORT



香港生產力促進局（生產力局）是受《香港生產力促進局條例》（香港法律第1116章）管轄的法定組織。生產力局致力維持良好企業管治，以履行公眾使命及滿足社會期望。本局高度重視問責性、透明度、公平及道德操守，以此作為企業管治架構的基石。

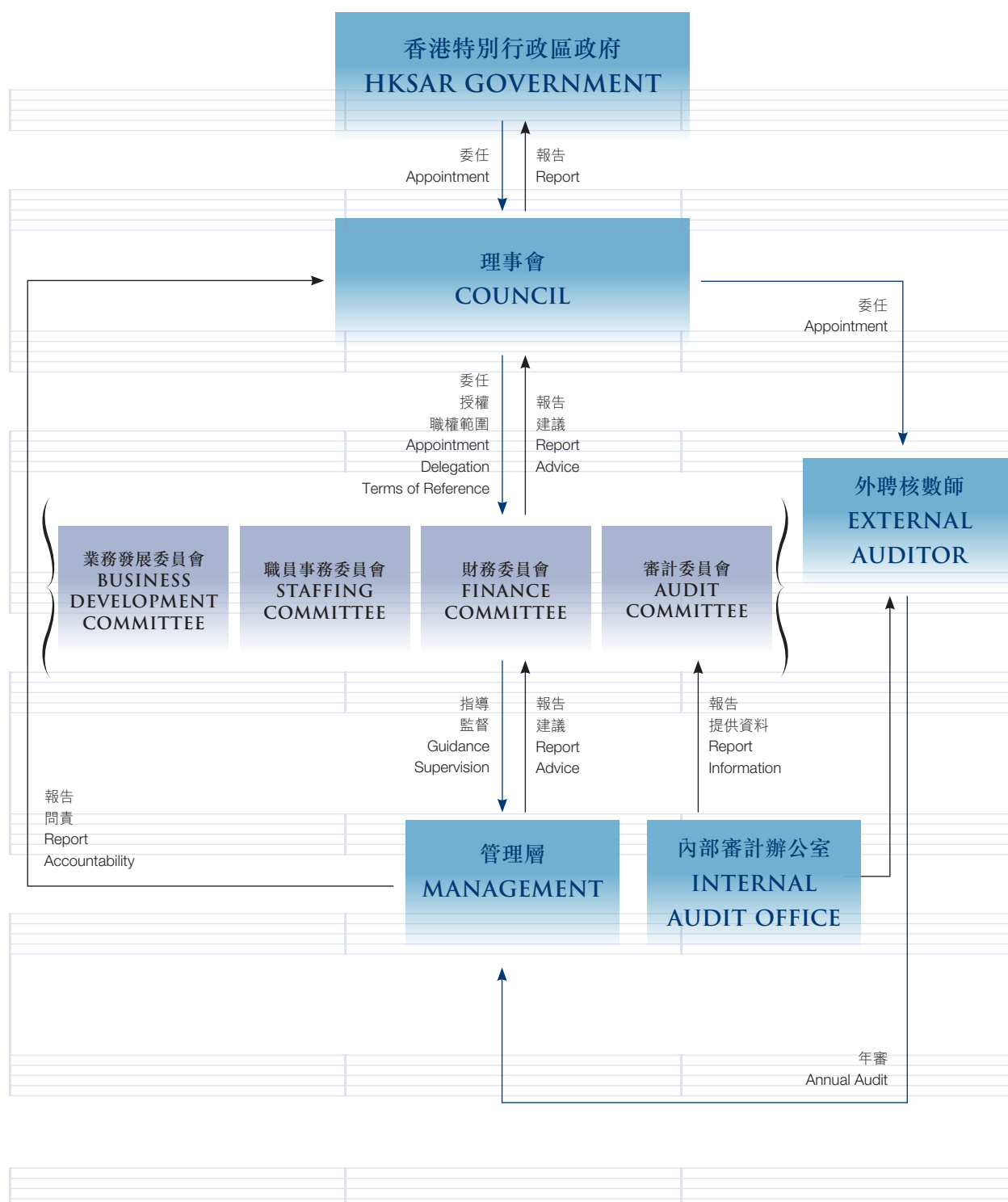
### 理事會

理事會是生產力局的管治組織，為生產力局履行職能提供策略領導。

理事會成員最多23人，由香港特區行政長官任命，包括5位政府官員，並於其餘的非官守成員中（包括資方、勞方及專業／學術界代表）委任1位主席及1位副主席。

The Hong Kong Productivity Council (HKPC) is a statutory organization governed by the HKPC Ordinance (Chapter 1116 of Laws of Hong Kong). HKPC is fully committed to maintaining good corporate governance as we strongly believe that good corporate governance is essential to accomplishing our public mission and meeting the expectations of our stakeholders. We attach paramount importance to adopting accountability, transparency, fairness and ethics as the cornerstones of our corporate governance framework.

## 企業管治架構 CORPORATE GOVERNANCE STRUCTURE



理事會主席及其他委員均屬非執行性質。陳鎮仁先生由2009年7月1日起，出任理事會主席。在本年度內，理事會召開了三次會議及一次集思會。各委員的會議出席記錄刊載於第108頁。

理事會每年審批生產力局的三年預測、詳盡的年度計劃及預算、三年策略計劃，以及服務審計聲明。

### 理事會委員對帳目的責任

各理事會委員均得悉本身有責任確保本局週年會計帳目的編製，已遵照法例要求及適用會計準則。

生產力局核數師就本身對生產力局帳目審核報告的責任，刊載於第121頁的獨立核數師報告的聲明。

### 理事會委員會

理事會轄下成立了四個委員會，以處理不同範疇的事務。這四個委員會分別為：審計委員會、財務委員會、職員事務委員會，以及業務發展委員會。各委員會均對理事會負責。

理事會／委員會的會議記錄均以不具名方式刊載於生產力局網站（若討論事項涉及敏感或機密商業資料，以及審計委員會會議記錄則除外）。

## THE COUNCIL

The Council is the HKPC's governing body, providing strategic leadership in the fulfillment of the functions of HKPC.

The Council comprises not more than 23 Members appointed by the Chief Executive of the HKSAR, of whom five shall be public officers. Among the non-official members (who represent management, labour and professional or academic interests), a Chairman and a Deputy Chairman shall be appointed.

The Chairman, and other Members, of the Council are non-executive in nature. The Council was chaired by Mr Clement Chen since 1 July 2009. In the year under review, the Council has convened three meetings and one brainstorming session. Attendance records of individual member are available on page 108.

The Council on an annual basis approved HKPC's Three Year Forecast, the detailed Programme and Estimates of HKPC, the Strategic Three-year Plan and the Services Audit Statement.

## COUNCIL MEMBERS' RESPONSIBILITY FOR THE ACCOUNTS

Council Members acknowledge their responsibility for ensuring that the preparation of the annual accounts of HKPC is in accordance with statutory requirements and applicable accounting standards.

The statement of the Auditor of HKPC about their reporting responsibilities on the accounts of the HKPC is set out in the Independent Auditor's Report on page 121.

## COUNCIL'S COMMITTEES

Under the auspices of the Council, four committees have been set up to look after different aspects of Council Business. These four committees are the Audit Committee, the Finance Committee, the Staffing Committee and the Business Development Committee. All the Committees are accountable to the Council.

## 審計委員會

香港生產力促進局的審計委員會，負責在財務報告、風險管理、內部監控、核數師的委任及表現，以及遵從相關法規等方面進行監察並提出建議，提升本局的企業管治水平。審計委員會並獲理事會授權，就責任範圍內的任何相關事項進行調查及協調。職員亦可向審計委員會主席舉報任何違規或不當行為。

審計委員會由一位理事會委員擔任主席，現時共有六位成員。在本年度內，委員會召開了四次會議。各成員的會議出席記錄刊載於第108頁。

## 財務委員會

財務委員會負責監督本局的財務表現，確保資金的運用恰當。委員會審批本局有關採購、大樓管理、固定資產管理及服務收費率等政策及守則的修改。委員會向理事會提交本局的三年策略計劃、三年財政預算、年度計劃及預算，以及主要開支項目的編配調動，以供審議。委員會並會就本局的財務政策及對本局有重大財務影響的事宜向理事會提出意見。

The minutes of the Council and Committees (except discussion items containing commercially sensitive or confidential information and the minutes of the Audit Committee) are made available on a non-attributable basis on HKPC's website.

## AUDIT COMMITTEE

The Audit Committee is established to monitor and make recommendations to enhance HKPC's healthy corporate governance in financial reporting, risk management, internal control, appointment and performance of the external auditor, and compliance with relevant laws and regulations. The Committee is authorized by the Council to investigate any activity and resolve any disagreement within its scope of duties. Staff members can directly report to the Chairman of the Audit Committee on cases of malpractice or irregularities.

The Audit Committee is chaired by a Council member and currently

has 6 members. It met four times during the year under review. Attendance records of individual members are set out on page 108.

## FINANCE COMMITTEE

The Finance Committee monitors the financial performance of HKPC and ensures that funds made available are properly accounted for. The Committee approves changes to HKPC's policies and practices relating to procurement, building management, fixed asset management and charging levels of HKPC's services. The Committee recommends HKPC's three-year strategic plan, three-year forecast, an annual programme and estimates and the transfer of funds between major heads of expenditure, for consideration by the Council. The Committee also advises the Council on matters relating to HKPC's financial policies and matters that have a significant financial impact on HKPC.



財務委員會由一位理事會委員擔任主席，現有六位成員。在本年度內，委員會召開了三次會議。各成員的會議出席記錄刊載於第108頁。

### 職員事務委員會

職員事務委員會負責審批總經理級的委任。委員會亦負責監督職員人手情況，並於有需要時向理事會提出意見。委員會主要就人力資源發展政策向理事會提供意見。委員會還負責監察員工的服務條件，確保足以聘請及挽留能幹的職員，並於必要時向理事會提出修改建議。委員會可作為理事會與員工之間有關薪俸條件的溝通渠道，尤其是當雙方經磋商後仍無法解決問題。

職員事務委員會由一位理事會委員擔任主席，現時共有九位成員。在本年度內，委員會召開了三次會議。各成員的會議出席記錄刊載於第108頁。

### 業務發展委員會

業務發展委員會負責監督本局附屬機構的表現，建議主席人選，審批年度財務報告，以及向理事會推薦資助項目。委員會每年檢討業務情況、服務範疇的適切性及開拓新的業務發展機會，還考慮生產力局在

The Finance Committee, which is chaired by a Council member, currently has six members. During the year in review, it met three times. Attendance records of individual members are set out on page 108.

### STAFFING COMMITTEE

The Staffing Committee approves the appointment of General Managers. The Committee monitors the staffing situation and recommends changes to the Council where appropriate. It advises the Council on human resources development policies. The Committee also monitors HKPC's general terms and conditions of service, to ensure that these are adequate to recruit and retain competent staff, and recommends changes to the Council where necessary. The Committee provides a channel between the Council and staff for the communication of grievances about general terms and conditions of service, in situations where they cannot be resolved by consultation.

The Staffing Committee is chaired by a Council member and currently has nine members. It met three times during the year in review. Attendance records of individual members are set out on page 108.

### BUSINESS DEVELOPMENT COMMITTEE

The Business Development Committee monitors the performance of HKPC's subsidiary companies, recommends the appointment of Chairmen, endorses annual budgets, and identifies subvention implications for the approval of the Council. The Committee reviews business activities, the Services Audit Statement annually, explores new business opportunities, and advises the Council on the business development of HKPC in relation to HKPC's role in the changing industrial environment.

The Business Development Committee is chaired by a Council member. It currently has

工業轉型中所擔當的角色，向理事會就生產力局的業務發展提供意見。

業務發展委員會由一位理事會委員擔任主席，現時共有八位成員。在本年度內，委員會召開了三次會議。各成員的會議出席記錄刊載於第108頁。

### 內部監控及危機管理

理事會非常重視維持高水準的企業管治、提高本身的透明度，以及對公眾問責，而外部和內部審計系統正可落實這宗旨。

### 外部審計

理事會委任畢馬威會計師事務所為外聘核數師，為本局財務報告進行審計。

除了審查財務報告之外，外聘核數師在加強生產力局的內部監控，也發揮重要作用。如有需要，外聘核數師會在審計程序開始前，在管理層避席下與審計委員會討論審計的性質和範疇，以及查詢任何事項。外聘核數師致管理層的所有管理建議書，以及生產力局管理層的所有回應，均交由審計委員會審閱。

eight members. During the year in review, it met three times. Attendance records of individual members are set out on page 108.

### INTERNAL CONTROL AND RISK MANAGEMENT

The Council attaches significant importance to maintaining a high standard of corporate governance and the enhancing of its transparency and accountability to the public. The external and internal audit systems are instrumental in this regard.

### EXTERNAL AUDIT

The Council has appointed KPMG as the external auditor to conduct an audit of its financial statements.

The external audit plays an important role in reviewing the financial statements as well as strengthening the internal controls of HKPC. Before the audit commences, the external auditor discusses the nature and scope of the audit with the Audit Committee

if necessary, together with any matters the external auditor may wish to discuss in the absence of management. Any management letter from the external auditor and the management's response will be reviewed by the Audit Committee.

### INTERNAL AUDIT

The Council's Internal Audit Office plays a major role in monitoring the HKPC's internal corporate governance. The office is led by a Chief Internal Auditor, who reports directly to the Chairman of the Audit Committee. At each and every Audit Committee meeting, the Office reports to the Committee its findings on selected audit programme and compliance checking.

In the year under review, the Internal Audit Office conducted six audit programmes and 19 compliance checks covering financial, administration, project and human resources aspects. The audit programmes are reviewed and agreed by the Audit Committee in advance.

## 內部審計

生產力局的內部審計辦公室對監督本局的內部企業管治，起著重要的作用。該辦公室由一名首席內部審計師領導，直接向審計委員會主席匯報。內部審計辦公室須在每次審計委員會會議上，就選定的審計方案及合規審查，向委員會報告其調查結果。

在本年度內，內部審計辦公室進行了6個審計項目，以及19項針對財務、行政、項目管理及人力資源等方面的合規審查。各審計項目推行前，均經過審計委員會檢視和同意。

## 內部監控

為確保內部監控制度持之有效，管理層在本年報期內還執行了以下工作：

- 檢討內部監控制度的成效，並透過檢視內部審計報告的內容，向理事會報告審查結果和建議；
- 在制定年度計劃和預算時，審視各部門的資源；
- 經常審視業務、外部環境和重大風險，作為制定年度計劃和預算的重要部份；及
- 連同審計委員會主席會見外聘核數師，並報告於審計委員會會議上所討論的各個監控弱點，以及財務報告的效益和符合規章的情況。

## INTERNAL CONTROL

To ensure an effective system of internal control is in place, the Management has also performed the following tasks during the reporting period:

- review the effectiveness of the system of internal control and report to the Council through review of the findings and recommendations as set out in the reports of internal audit;
- review the resources for all divisions during the annual Programme and Estimates exercise;
- conduct frequent review of the business, external environment and significant risks as part and parcel of the annual Programme and Estimates exercise; and
- meet with external auditors together with the Audit Committee Chairman and report any control weaknesses as well as the effectiveness of financial reporting and compliance as discussed during the meeting of the Audit Committee.

## TRANSPARENCY

In accordance with the requirements of the HKPC Ordinance, the HKPC's Annual Report, with the statement of accounts, is tabled at the Legislative Council each year. To enhance transparency, the annual emoluments of each and every senior executive at the top two tiers of the HKPC management are disclosed under Note 17 to the financial statements on page 162.

The attendance of Members in Council and Committees is detailed on page 108.

Since November 2009, the minutes of the Council and Committees (except discussion items containing commercially sensitive or confidential information and the minutes of the Audit Committee) have been made available on a non-attributable basis on HKPC's website.

## 透明度

根據《香港生產力促進局條例》的規定，生產力局每年的年報連同財務報告，均須呈交立法會。為提高透明度，生產力局最高兩級行政人員的薪酬，詳列於第162頁的財務報表賬目附註17。

各理事會及委員會成員的會議出席記錄詳列於第108頁。

自2009年11月起，理事會／委員會的會議記錄均以不具名方式刊載於生產力局網站（若討論事項涉及敏感或機密商業資料，以及審計委員會會議記錄則除外）。

此外，理事會通過了一套「兩層式」利益申報制度，各委員必須在上任時及其後每年，申報所擁有的獨資或合資的公司，或出任董事的公司；除此之外，各委員還要披露有報酬的聘任、職位、行業、專業工作或職業，以及在各家上市和私人公司的持股量（如持有量佔公司已發行股本的1%或以上）。

公眾可要求查閱各項利益申報登記。此外，委員如意識到未來的議題中，有任何事項可能涉及其利益關係，必須在該議題正式商議前，盡快向主席（或理事會）披露。

Separately, the Council adopted a two-tier reporting system for declarations of interest by Council Members, who are required to disclose upon first appointment and annually thereafter proprietorships, partnerships or directorships of companies. They are also required to disclose remunerated employments, offices, trades, professions or vocations as well as shareholdings in companies, public or private (being 1% or more of the company's issued share capital).

The register of declarations is made available for public inspection upon request. Furthermore, Members are required, as soon as practicable after they have become aware of it, to disclose to the Chairman (or the Council) their interest in any matter under consideration by the Council prior to the discussion.



理事會及常務委員會會議出席紀錄

COUNCIL AND STANDING COMMITTEE MEETING ATTENDANCE RECORD

4/2011 – 3/2012	理事會 Council	職員事務 SC	業務發展 BDC	財務 FC	審計 AC
陳鎮仁先生，銅紫荊星章，太平紳士 Mr Clement Chen Cheng-jen, BBS, JP	4/4		3/3	3/3	
伍志強先生，榮譽勳章 Mr Victor Ng Chi-keung, MH	4/4			3/3	
區嘯翔先生 Mr Albert Au Siu-cheung	4/4				4/4
陳作基博士 Dr Cliff Chan Chok-ki	3/4		2/3		
鄭文聰工程師，榮譽勳章，太平紳士 Ir Daniel Cheng Man-chung, MH, JP	3/4		2/3		
樊卓雄博士 (至31/12/2011) Dr Fan Cheuk-hung (till 31/12/2011)	2/3	1/2		1/2	
郭振華先生，榮譽勳章，太平紳士 Mr Jimmy Kwok Chun-wah, MH, JP	4/4		3/3		1/4
李國本博士 (由1/1/2012) Dr Delman Lee (from 1/1/2012)	0/1		1/1		
梁任城先生 Mr Leung Yam-shing	4/4	3/3			
羅富昌先生，太平紳士 (至31/12/2011) Mr Lo Foo-cheung, JP (till 31/12/2011)	2/3		2/2		
麥業成先生，太平紳士 Mr Andrew Mak Yip-shing, JP	2/4	1/3			1/4
蒙美玲教授 Prof Helen Meng Mei-ling	3/4	3/3			
吳大釗博士 Dr David Ng Tai-chiu	3/4			3/3	1/1
吳宏斌博士，榮譽勳章 (由1/1/2012) Dr Dennis Ng Wang-pun, MH (from 1/1/2012)	1/1			1/1	
顏吳餘英女士，太平紳士 Mrs Katherine Ngan Ng Yu-ying, JP	3/4	1/1	3/3		
成小澄博士，銅紫荊星章，太平紳士 Dr Elizabeth Shing Shiu-ching, BBS, JP	4/4	3/3			4/4
楊傑傑先生 Mr Jack Yeung Chung-kit	3/4		3/3		
蔡金華先生，榮譽勳章 (至31/12/2011) Mr Choi Kam-wah, MH (till 31/12/2011)	3/3	2/2			2/3
林錦儀女士 (由1/1/2012) Miss Lam Kam-yi (from 1/1/2012)	1/1	1/1			
潘兆平先生，榮譽勳章 (至31/12/2011) Mr Poon Siu-ping, MH (till 31/12/2011)	3/3	2/2			
冼啟明先生，榮譽勳章 (由1/1/2012) Mr Sin Kai-ming, MH (from 1/1/2012)	1/1	1/1			
鄧燕梨女士 Ms Marilyn Tang Yin-lee	2/4	3/3			
商務及經濟發展局常任秘書長 (通訊及科技) 或其候補委員 Permanent Secretary for Commerce and Economic Development (Communications and Technology) or her alternate members	4/4				
創新科技署署長或其候補委員 Commissioner for Innovation and Technology or her alternate members	4/4	3/3	3/3	3/3	4/4
工業貿易署署長或其候補委員 Director-General of Trade and Industry or her alternate members	4/4				
政府經濟顧問或其候補委員 Government Economist or her alternate members	4/4			3/3	
勞工處副處長或其候補委員 Deputy Commissioner for Labour or his alternate members	4/4				
香港生產力促進局總裁 Executive Director of HKPC		3/3	3/3	3/3	4/4

職員事務 — 職員事務委員會，業務發展 — 業務發展委員會，財務 — 財務委員會，審計 — 審計委員會  
SC — Staffing Committee, BDC — Business Development Committee, FC — Finance Committee, AC — Audit Committee

機構表現摘要

PERFORMANCE AT A GLANCE

主要表現指標 Key Performance Measures		2009/10	2010/11	2011/12
<b>服務提供</b> <b>Service Delivery</b>				
顧問項目數目 Number of consultancy projects		965	1,443	<b>1,361</b>
訓練課程學員人數 Number of training course participants		4,400	6,172	<b>6,542</b>
展覽／考察團／會議參加者人數 Number of people attended the exhibitions/study missions/conferences		4,680	3,310	<b>2,631</b>
<b>財務（百萬元）</b> <b>Financial Result (HK\$M)</b>				
顧問項目收入 Income from consultancy projects		171.302	202.206	<b>232.925</b>
訓練課程收入 Income from training courses		27.867	21.002	<b>21.428</b>
展覽／考察團／會議收入 Income from exhibitions/study missions/conferences		7.482	7.74	<b>13.833</b>
製造支援項目收入 Income from manufacturing support projects		24.604	23.408	<b>21.243</b>
<b>效益</b> <b>Effectiveness</b>				
市場推廣 Marketing effort	生產力局為行業協會舉辦的活動／聯繫活動／ 免費研討會數目 Number of events/networking activities for industry associations/free seminars 參加者人數 Number of people attended	269  22,792	252  21,132	<b>273</b>  <b>21,694</b>
客戶滿意 Customer satisfaction	客戶滿意度指數 Customer satisfaction index	8.47	8.6	<b>8.66</b>

### 麥鄧碧儀女士

Mrs Agnes Mak Tang Pik-ye, MH, JP

總裁 Executive Director



麥鄧碧儀女士從事資訊科技行業超過三十年，經驗豐富，在加入香港生產力促進局前成立資訊科技顧問公司，歷任多家電訊公司、私人企業及公營機構的高層職位。

麥女士在成功發展個人事業的同時，亦積極參與公共事務，推動資訊科技的應用，包括香港電腦學會前任會長(1995-1998)、香港浸會大學理學院顧問委員會主席，亦是教育局轄下資訊科技及通訊行業培訓諮詢委員會主席、職業訓練局資訊科技培訓及發展委員會主席、創新科技基金一般支援計劃評審委員會副主席、僱員再培訓局副主席、香港科技園董事局成員、香港學術及職業資歷評審局成員及社會福利諮詢委員會委員。

此外，麥女士致力推動資訊科技教育，曾出任多間專上教育學院的顧問委員會主席，就課程的發展和評審給予專業意見。麥女士獲委任為教育局轄下的資訊科技及通訊行業「行業培訓諮詢委員會」主席，與業界代表成功制定行業的能力標準說明。麥女士更參與香港資訊科技專業認證局，與業界共同開發及推廣專業認證計劃，以確立資訊科技從業員的專業地位。

麥女士於1995年獲選為香港十大傑出青年，1999年被授予香港電腦學會院士；2002年獲香港特區政府委任為「太平紳士」；2007年榮獲香港特區政府頒發「榮譽勳章」；2008年獲職業訓練局頒發榮譽院士。

麥女士在2010年11月加入香港生產力促進局。

Mrs Mak has over 30 solid years of experience in information technology. Prior to joining Hong Kong Productivity Council, Mrs Mak founded her own IT consultancy business. She also has extensive working experience in both private and public sectors having held key posts in various communication companies as well as statutory body.

Along with her full-time career, Mrs Mak has been very active within the Hong Kong IT Community. She was the President of Hong Kong Computer Society (1995-1998), Chairman of the Advisory Committee of Science Faculty of Hong Kong Baptist University, Chairman of Committee in Information Technology Training and Development of Vocational Training Council, Vice Chairman of the General Support Program Vetting Committee of the Innovation and Technology Fund, Vice Chairman of Employee Retraining Board, Board member of Hong Kong Science and Technology Parks Corporation, Member of Hong Kong Councils for Accreditation of Academic and Vocational Qualifications and Member of the Social Welfare Advisory Committee.

In addition to being an enthusiast in promoting the quality of higher education and enriching vocational education, Mrs Mak is also an advocate in advancing professional recognition for IT professionals in Hong Kong. She has assumed Chairman of the Information & Communications Technology/Industry Training Advisory Committee under the Education Bureau of HKSAR Government. Under her leadership, the Specification of Competency Standards for the IT industry was successfully developed. She has also taken up the position of Director In-charge of the Hong Kong Institute for IT Professional Certification which pioneers the first IT Professional credentialing scheme in Hong Kong.

In 1995, Mrs Mak was recognized as one of Ten Most Outstanding Young Persons in the Hong Kong community that made significant IT contributions. In 1999, she was conferred Distinguished Fellow of the Hong Kong Computer Society. In 2002, she was appointed as a "Justice of Peace". In July 2007, she was awarded "Medal of Honor" by the HKSAR Government. And in November 2008, she was conferred Honorary Fellow of Vocational Training Council.

林植廷先生  
Mr Tony Lam

副總裁（機構事務） Director, Corporate Services



林植廷先生曾於私人機構服務，其後於1991年加入政府出任政務主任，在加入香港生產力促進局前已擁有近20年公共行政經驗。林先生曾參與策劃及推行各個不同範疇的公共政策，他的經驗涵蓋衛生保健，市政服務和公共安全政策，此外，他亦曾參與工業、貿易、創新和科技發展的政策工作。

在加入香港生產力促進局之前，林先生參與了策劃和落實幾項大型跨境交通基建項目，包括港珠澳大橋、廣深港高速鐵路和港深機場聯絡線。

林先生畢業於香港大學，獲社會科學學士（榮譽）學位，並於2009年8月出任香港生產力促進局副總裁（機構事務）。

and public security. Additionally, he has also been involved in the policy areas of industry, trade, innovation and technology development.

Prior to joining the Hong Kong Productivity Council, Mr Lam participated in the planning and implementation of several cross-boundary mega transport infrastructures including the Hong Kong-Zhuhai-Macao Bridge, the Guangzhou-Shenzhen-Hong Kong Express Rail Link and the Hong Kong-Shenzhen Airport Rail Link.

Mr Lam graduated from the University of Hong Kong with a Bachelor of Social Sciences (Honours) Degree. He joined HKPC as Director, Corporate Services, in August 2009.

Having worked in the private sector, Tony Lam joined the civil service as an Administrative Officer in 1991 gaining some 20 years of experience in public administration before joining the Hong Kong Productivity Council. Over the years, Mr Lam has been involved in the formulation and implementation of public policy in a very wide range of areas. His experience covers health care, municipal services





潘永生先生  
Mr Joseph Poon

副總裁（科技發展） Director, Technology Development



潘永生先生具三十年管理及技術顧問經驗，範圍涵蓋汽車、創新、自動化、知識產權管理、專利及商標、智力資本管理，以及品牌和持續改善(KAIZEN)。

潘先生加入生產力局之前，曾擔任一家機械製造廠的高層職位。他現為香港電子業商會執行委員會會員、香港壓鑄及鑄造業總會名譽顧問、香港模具協會執委會成員、香港科技協進會副會長、香港醫療及器材行業協會名譽理事、深港生產力基地有限公司董事、力偉照明科技有限公司主席，以及汽車零部件研發中心技術商品化委員會委員。潘先生亦在籌備成立汽車零部件研發中心上擔當重要角色。

潘先生畢業於英國倫敦大學，獲機械工程學士學位，其後獲英國斯特拉斯克萊德大學生產管理及製造科技理學碩士學位。

潘先生於1986年加入香港生產力促進局，現任副總裁（科技發展）。

Joseph Poon has over 30 years of experience in business and consulting. His portfolio spans automotive, innovation, automation, intellectual property management, patent and trademark, intellectual capital management, to branding and Kaizen consulting.

Prior to joining HKPC, Mr Poon held a senior management position in a machinery manufacturing company. He is currently an executive committee member of the Hong Kong Electronic Industries Association; Honourary Advisor of the Hong Kong Diecasting and Foundry Association; committee member of the Hong Kong Mould & Die Council; Vice Chairman of the Hong Kong Association for the Advancement of Science and Technology; honorary board member of the Hong Kong Medical and Healthcare Device Industries Association; Director of the SZ-HK Productivity Foundation Co Ltd; as well as Chairman of EcoLED Lighting Technology Ltd, and the member of the Commercialization Committee of the Automotive Parts and Accessories R&D Centre where he played a pivotal role in its establishment.

Mr Poon obtained a Bachelor's degree in Mechanical Engineering from the University of London, UK and a Master of Science degree in Production Management and Manufacturing Technology from Strathclyde University, UK. Mr Poon joined HKPC in 1986.

林廣成先生  
Mr Leo Lam

副總裁（企業創新） Director, Business Innovation



林廣成先生具備二十多年企業顧問經驗，專責資訊科技範疇的商業顧問及創新等工作，他一直熱心支援中小企業發展，多年來與工商界合作無間。

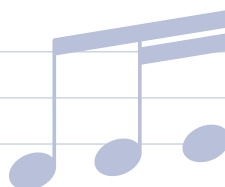
林先生加入生產力局之前，曾在香港一家上市資訊科技公司擔任高層職位。林先生累積了廣泛的企業管理和業務發展經驗，曾參與制訂、推動和執行多項市場及企業發展策略。林先生活躍於香港資訊科技界及中小企業商會，他是香港電腦學會正式會員、香港中小型企業總商會永久會員，亦是國際專業管理學會的資深會員。林先生曾任香港中小型企業商會理事及資訊科技委員會主席（2005-2008年）。

林先生畢業於香港大學，獲理學士（榮譽）學位，其後於英國阿爾斯特大學取得理學碩士（數據處理）學位。林先生於2012年5月加入生產力局。

Leo Lam has over 20 years of experience in business consulting and innovation in the area of information technology for corporate clients in the region. With a passion for supporting SMEs to develop and grow, Mr Lam has a well proven track record of working closely with the industry.

Prior to joining HKPC, Mr Lam held a senior management position in a sizable listed IT company in Hong Kong. Mr Lam has extensive experience in business management and business development in different aspects. He has been involved in formulating, driving and executing various marketing and business development strategies of the company. Mr Lam has been very active within the Hong Kong IT community and the SME community. He is a full member of the Hong Kong Computer Society, life member of The Hong Kong General Chamber of Small and Medium Business, Fellow member of The International Institute of Management and was the Director and Chairman of the Information Technology Affairs Committee of The Hong Kong Chamber of Small and Medium Business (2005-2008).

Mr Lam obtained a Bachelor of Science (Honours) Degree from the University of Hong Kong, and a Master of Science Degree in Data Processing from the University of Ulster, UK. Mr Lam joined HKPC in May 2012.





01. 張梓昌  
Dr Lawrence Cheung

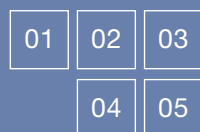
汽車及電子部總經理  
General Manager,  
Automotive & Electronics

02. 雷致行  
Mr Derek Louie

自動化科技部總經理  
General Manager,  
Automation Service

03. 曾錦林  
Mr K L Tsang

環境管理部總經理  
General Manager,  
Environmental Management



04. 李國強  
Mr Thomas Lee

材料及製造科技部總經理  
General Manager, Materials &  
Manufacturing Technology

05. 潘世華  
Mr Jeremy Poon

創新及知識產權部總經理  
General Manager, Innovation & IP



06. 老少聰  
Mr Gordon Lo

資訊科技發展部總經理  
General Manager,  
IT Industry Development

07. 鄭偉文  
Mr Raymond Cheng

內地業務及企業管理部總經理  
General Manager, Mainland &  
Business Management

08. 何富豪  
Mr Jonathan Ho

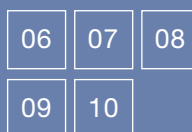
企業傳訊部總經理  
General Manager,  
Corporate Communications

09. 胡國光  
Mr Dennis Wu

企業人力資源及行政部總經理  
General Manager, Corporate  
Human Resources & Administration

10. 梁志文  
Dr Samuel Leung

財務及採購部總經理  
General Manager,  
Finance & Procurement





## 附屬公司 SUBSIDIARIES

### 汽車零部件研究及發展中心 有限公司

汽車零部件研究及發展中心有限公司（汽車零部件研發中心）於政府資助下在2006年3月31日成立，由香港生產力促進局承辦，旨在推行市場導向的研發計畫，把研發成果轉化為商品，從而促進汽車零部件業的發展。

在2011年12月，香港特區政府發表對各家研發中心的全面檢討，建議汽車零部件研發中心與香港生產力促進局合併，加強合作為業界提供更大之效益。建議已獲汽車零部件研發中心董事局及生產力局理事會通過。

#### 董事局

伍達倫（董事局主席）、陳其鏞、陳仁錠、鍾志平、許浩明、李德志、李耀祥、呂新榮、麥鄧碧儀、伍偉雄、孫國華、衛炳江及王榮珍。

### AUTOMOTIVE PARTS AND ACCESSORY SYSTEMS R&D CENTRE LTD.

Automotive Parts and Accessory  
Systems R&D Centre Ltd. (APAS)

was established on 31 March 2006 by the HKSAR Government under the Hong Kong R&D Centre Programme to undertake market-led R&D programmes and commercialize their results for the development of the local automotive parts and accessory systems industry. APAS is hosted by HKPC.

A comprehensive review of the R&D Centres by the government in December 2011 recommended the merger of APAS with HKPC for closer collaboration to bring greater benefit to the industry. The proposal was agreed by the APAS Board and the HKPC Council.

#### Board of Directors

Dr TL Ng (Chairman of the Board),  
Prof KB Chan, Mr Gordon Chan,  
Dr Roy Chung, Dr Herbert Hui,  
Prof Lee Tak Chi, Dr Brian Li,  
Dr SW Lui, Mrs Agnes Mak,  
Mr WH Ng, Mr Peter Sun,  
Prof Alex Wai and  
Miss Janet Wong.

## 生產力（控股）有限公司及珠 三角的獨資企業

生產力（控股）有限公司成立於2003年7月28日，為珠三角區內港資企業提供橫跨價值鏈的綜合支援，協助企業提升卓越生產力。

為了達成上述目標，生產力（控股）有限公司分別於2003及2004年在珠三角成立了生產力（廣州）諮詢有限公司、生產力（東莞）諮詢有限公司及生產力（深圳）諮詢有限公司等三家獨資企業。

### 生產力（控股）有限公司

#### 董事局

陳鎮仁（董事局主席）、麥鄧碧儀、伍志強、成小澄及王榮珍

生產力（廣州）諮詢有限公司

生產力（東莞）諮詢有限公司

生產力（深圳）諮詢有限公司

#### 董事局

林植廷（董事局主席）、麥鄧碧儀、潘永生、鄭偉文、梁志文及譚錫榮

## PRODUCTIVITY (HOLDINGS) LIMITED AND WHOLLY FOREIGN OWNED ENTERPRISES IN THE PRD

The Productivity (Holdings) Limited was established on 28 July 2003 with the objective to promote

productivity excellence through the provision of integrated support across the value chain of Hong Kong firms operating in the Pearl River Delta (PRD).

This objective is achieved through incorporating 3 Wholly Foreign Owned Enterprises (WFOEs) in the PRD, namely Productivity (Guangzhou) Consulting Co., Ltd., Productivity (Dongguan) Consulting Co. Ltd., and Productivity (Shenzhen) Consulting Co., Ltd. in 2003 and 2004.

## PRODUCTIVITY (HOLDINGS) LIMITED

### Board of Directors

Mr Clement Chen (Chairman of the Board), Mrs Agnes Mak, Mr Victor Ng, Dr Elizabeth Shing and Miss Janet Wong.

### Productivity (Guangzhou) Consulting Co. Ltd. Productivity (Dongguan) Consulting Co. Ltd. Productivity (Shenzhen) Consulting Co. Ltd.

### Board of Directors

Mr Tony Lam (Chairman of the Board), Mr Raymond Cheng, Dr Samuel Leung, Mrs Agnes Mak, Mr Joseph Poon and Mr Alfonso Tam.

### 生產力科技（控股）有限公司

生產力科技（控股）有限公司在2004年9月1日成立，以協助生產力局將具有市場潛力的專利、技術及項目成果轉化為商品。該公司為研發成果提供直接有效的商品化平台，致力促進香港發展科技密集的經濟活動。

在過去一年，生產力科技（控股）有限公司已經成功進行「invisibLED」飾櫃環保照明系統商品化的工作，invisibLED採用LED作為照明光源，結合獨特設計的多自由曲面反光杯，應用於商品陳列櫃。生產力科技（控股）有限公司已經成功將小型廚餘垃圾就地轉化系統商品化此系統是與內地華南農業大學開發的，技術的優點是可以將堆肥用的食物殘渣量大幅度縮減70%，遠低於使用傳統方法。

#### 董事局

陳鎮仁（董事局主席）、鄭文聰、王榮珍、麥鄧碧儀及楊棕傑

### HKPC TECHNOLOGY (HOLDINGS) CO. LTD.

HKPC Technology (Holdings) Co. Ltd. (HKPCT) was established on 1 September 2004 as a vehicle for the commercialization of HKPC's patents, technologies and project deliverables with market potential. The Company aims to develop a new technology-based generation through providing a more direct and effective avenue to turn R&D deliverables into products.

During the year, HKPCT has successfully commercialized invisibLED, a quality eco lighting system capable of moderating the light intensity and energy consumption of LED with the aid of freeform reflectors via a non-exclusive licence. HKPCT has also succeeded in commercializing a Food Waste Conversion System jointly developed with the South China Agricultural University to substantially and rapidly reduce food waste by over 70% as compared to the conventional composting method.

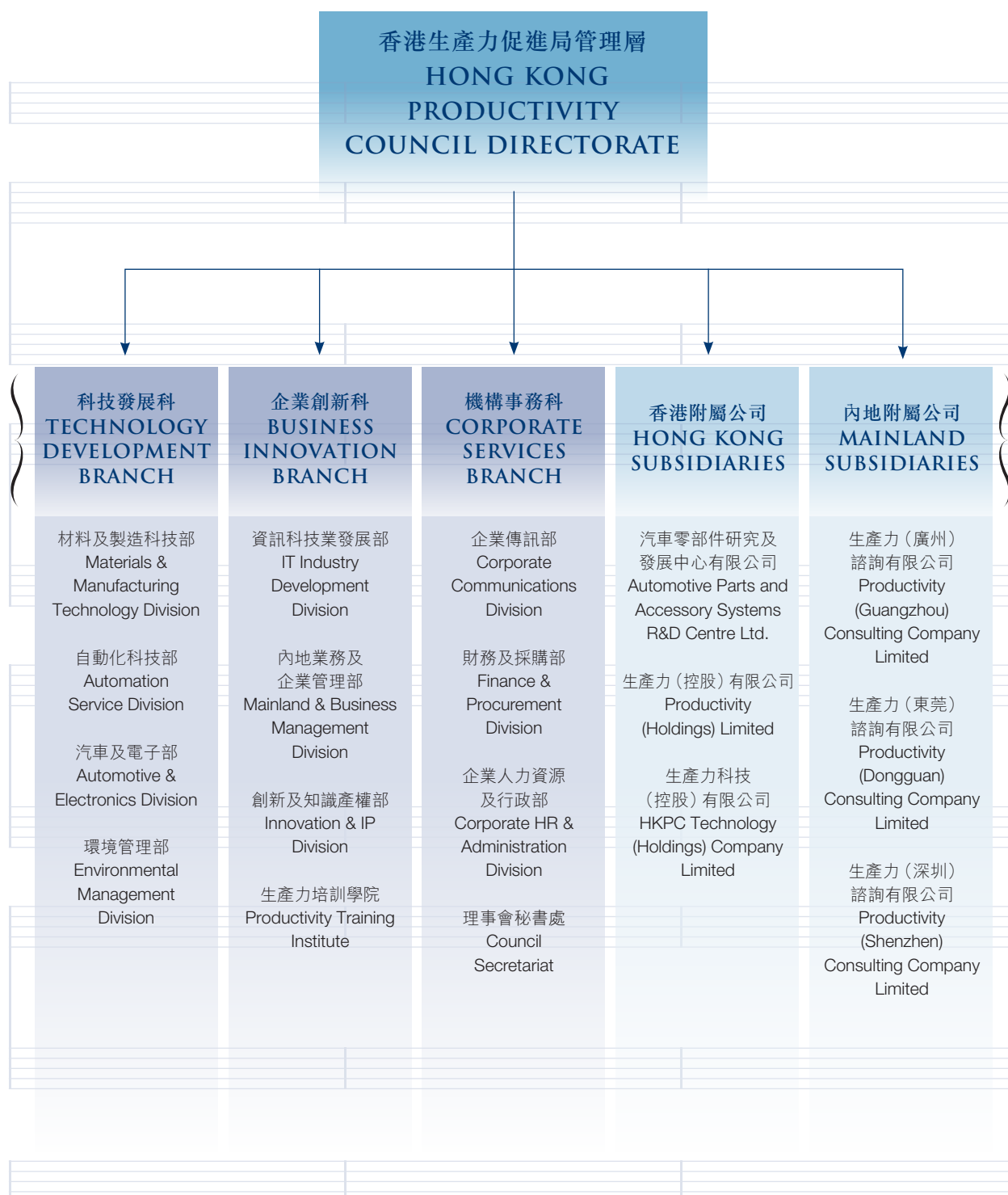
#### Board of Directors

Mr Clement Chen (Chairman of the Board), Ir Daniel Cheng, Miss Janet Wong, Mrs Agnes Mak and Mr Yeung Chung-kit Jack.

# 管理架構 MANAGEMENT STRUCTURE

香港生產力促進局 HKPC  
年報 Annual Report  
2011-2012

119





# 財務報告

# FINANCIAL STATEMENTS

獨立核數師報告	
INDEPENDENT AUDITOR'S REPORT .....	121
綜合資產負債表	
CONSOLIDATED BALANCE SHEET .....	123
資產負債表	
BALANCE SHEET .....	124
綜合收支賬目	
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT .....	125
綜合全面收益表	
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME .....	126
收支賬目	
INCOME AND EXPENDITURE ACCOUNT .....	127
資助儲備變動表	
CONSOLIDATED STATEMENT OF CHANGES IN RESERVES .....	128
綜合現金流量表	
CONSOLIDATED CASH FLOW STATEMENT ....	129
賬目附註	
NOTES TO THE ACCOUNTS .....	130

# 獨立核數師報告 INDEPENDENT AUDITOR'S REPORT

香港生產力促進局 HKPC  
年報 Annual Report  
2011-2012

121

## 致香港生產力促進局理事會各委員

(根據《香港生產力促進局條例》在香港註冊成立)

本核數師(以下簡稱「我們」)已審計列載於第123至172頁香港生產力促進局(以下簡稱「生產力局」)及其附屬公司(以下簡稱「貴集團」)的綜合賬目,此綜合賬目包括於2012年3月31日的綜合及生產力局資產負債表,截至該日止年度的綜合及生產力局收支賬目、綜合儲備變動表和綜合現金流量表以及主要會計政策概要及其他附註解釋資料。

## 理事會就綜合賬目須承擔的責任

理事會須負責根據香港會計師公會頒佈的《香港財務報告準則》及《香港生產力促進局條例》(「條例」)編製綜合賬目,以令綜合賬目作出真實而公平的反映及落實其認為編製綜合賬目所必要的內部控制,以使綜合賬目不存在由於欺詐或錯誤而導致的重大錯誤陳述。

## 核數師的責任

我們的責任是根據我們的審計對該等綜合賬目作出意見。我們僅向整體理事會委員報告。除此以外,我們的報告不可用作其他用途。我們概不就本報告的內容,對任何其他人士負責或承擔法律責任。

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。該等準則要求我們遵守道德規範,並規劃及執行審計,以合理確定綜合賬目是否不存在任何重大錯誤陳述。

## To the council members of Hong Kong Productivity Council

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

We have audited the consolidated accounts of the Hong Kong Productivity Council ("the Council") and its subsidiaries (together "the Group") set out on pages 123 to 172, which comprise the consolidated and Council balance sheets as at 31 March 2012, the consolidated and Council income and expenditure accounts, the consolidated statement of comprehensive income, the consolidated statement of changes in reserves and the consolidated cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

## Council's responsibility for the consolidated accounts

The Council is responsible for the preparation of consolidated accounts that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the Hong Kong Productivity Council Ordinance and for such internal control as the Council determines is necessary to enable the preparation of consolidated accounts that are free from material misstatement, whether due to fraud or error.

## Auditor's responsibility

Our responsibility is to express an opinion on these consolidated accounts based on our audit. This report is made solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated accounts are free from material misstatement.

### 核數師的責任 (續)

審計涉及執行程序以獲取有關綜合賬目所載金額及披露資料的審計憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致綜合賬目存在重大錯誤陳述風險。在評估該等風險時，核數師考慮與該機構編製綜合賬目以作出真實而公平的反映相關的內部控制，以設計適當的審計程序，但目的並非為對該機構的內部控制的有效性發表意見。審計亦包括評價理事會所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價綜合賬目的整體列報方式。

我們相信，我們所獲得的審計憑證能充足和適當地為我們的審計意見提供基礎。

### 意見

我們認為，該等綜合賬目已根據《香港財務報告準則》真實而公平地反映生產力局及貴集團於2012年3月31日的事務狀況、生產力局及貴集團截至該日止年度的盈餘以及貴集團現金流量。

畢馬威會計師事務所  
執業會計師

香港中環  
遮打道10號  
太子大廈8樓  
2012年7月31日

### Auditor's responsibility (continued)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated accounts. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated accounts that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the consolidated accounts.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the consolidated accounts give a true and fair view of the state of affairs of the Council and of the Group as at 31 March 2012 and of the Council's and the Group's surplus and the Group's cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

KPMG  
Certified Public Accountants

8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
31 July 2012

# 綜合資產負債表

## CONSOLIDATED BALANCE SHEET

2012年3月31日 at 31 March 2012  
(以港幣為單位 Expressed in Hong Kong dollars)

香港生產力促進局 HKPC  
年報 Annual Report  
2011-2012

123

		附註 Note	2012	2011
<b>非流動資產</b>	<b>Non-current assets</b>			
固定資產	Fixed assets	4	<b>\$202,585,374</b>	\$207,827,981
於非受控制附屬 公司的投資	Investments in non-controlled subsidiaries	5	<b>10,000</b>	10,000
聯營公司權益	Interest in an associate	6	<b>1,465,890</b>	1,412,059
			<b>\$204,061,264</b>	\$209,250,040
<b>流動資產</b>	<b>Current assets</b>			
消耗品	Consumables		<b>\$57,321</b>	\$30,700
應收賬款、預付款項 及按金	Accounts receivable, prepayments and deposits	7	<b>48,102,828</b>	43,201,874
預付稅項	Tax recoverable	20(c)	<b>–</b>	22,203
銀行存款及現金	Cash at bank and in hand	8	<b>187,154,373</b>	178,109,007
			<b>\$235,314,522</b>	\$221,363,784
<b>流動負債</b>	<b>Current liabilities</b>			
應付賬款及應計費用	Accounts payable and accruals	9	<b>\$154,001,101</b>	\$154,570,679
應付非受控制附屬 公司款項	Amount due to a non-controlled subsidiary	10	<b>350,080</b>	377,655
應付聯營公司款項	Amount due to an associate	10	<b>793,978</b>	756,615
應繳稅項	Tax payable	20(c)	<b>96,157</b>	–
			<b>\$155,241,316</b>	\$155,704,949
<b>流動資產淨值</b>	<b>Net current assets</b>		<b>\$80,073,206</b>	\$65,658,835
<b>淨資產</b>	<b>NET ASSETS</b>		<b>\$284,134,470</b>	\$274,908,875
<b>生產力局應佔資本 資助金及儲備</b>	<b>Capital subvention fund and reserves attributable to the Council</b>		<b>\$281,620,066</b>	\$271,815,161
<b>非控制性權益</b>	<b>Non-controlling interests</b>		<b>2,514,404</b>	3,093,714
<b>資本資助金及儲備</b>	<b>CAPITAL SUBVENTION FUND AND RESERVES</b>	12	<b>\$284,134,470</b>	\$274,908,875

生產力局於2012年7月31日核准並許可發出。

Approved and authorised for issue by the Council on 31 July, 2012

主席 Chairman

副主席 Deputy Chairman

第130至第172頁的附註屬本賬目的一部分。

The notes on pages 130 to 172 form part of these accounts.



# 資產負債表

## BALANCE SHEET

2012年3月31日 at 31 March 2012  
(以港幣為單位 Expressed in Hong Kong dollars)

		附註 Note	2012	2011
<b>非流動資產</b>	<b>Non-current assets</b>			
固定資產	Fixed assets	4	<b>\$202,065,338</b>	\$207,453,711
於附屬公司的投資	Investments in subsidiaries	5	<b>18,732,000</b>	18,732,000
			<b>\$220,797,338</b>	\$226,185,711
<b>流動資產</b>	<b>Current assets</b>			
應收賬款、預付款項 及按金	Accounts receivable, prepayments and deposits	7	<b>\$46,400,837</b>	\$41,476,151
應收附屬公司款項	Amounts due from subsidiaries	10	<b>15,359,088</b>	11,660,560
銀行存款及現金	Cash at bank and in hand	8	<b>156,004,255</b>	151,451,063
			<b>\$217,764,180</b>	\$204,587,774
<b>流動負債</b>	<b>Current liabilities</b>			
應付賬款及應計費用	Accounts payable and accruals	9	<b>\$146,051,733</b>	\$147,209,306
應付附屬公司款項	Amounts due to subsidiaries	10	<b>12,914,999</b>	11,450,283
			<b>\$158,966,732</b>	\$158,659,589
<b>流動資產淨值</b>	<b>Net current assets</b>		<b>\$58,797,448</b>	\$45,928,185
<b>淨資產</b>	<b>NET ASSETS</b>		<b>\$279,594,786</b>	\$272,113,896
<b>資本資助金及儲備</b>	<b>CAPITAL SUBVENTION FUND AND RESERVES</b>	12	<b>\$279,594,786</b>	\$272,113,896

生產力局於2012年7月31日核准並許可發出。

Approved and authorised for issue by the Council on 31 July, 2012

主席 Chairman

副主席 Deputy Chairman

第130至第172頁的附註屬本賬目的一部分。

The notes on pages 130 to 172 form part of these accounts.

# 綜合收支賬目

## CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

香港生產力促進局 HKPC  
年報 Annual Report  
2011-2012

125

截至2012年3月31日止年度 for the year ended 31 March 2012  
(以港幣為單位 Expressed in Hong Kong dollars)

		附註 Note	2012	2011
<b>收入</b>	<b>Income</b>			
經常活動的政府資助	Government subvention for recurrent activities	13	<b>\$161,641,000</b>	\$153,748,000
服務收入	Services income	14	<b>334,303,970</b>	310,852,372
其他收入	Other income	15	<b>10,592,465</b>	11,863,646
應佔聯營公司盈餘	Share of profit of an associate		–	39,529
			<b>\$506,537,435</b>	\$476,503,547
<b>支出</b>	<b>Expenditure</b>			
職員薪俸	Staff emoluments	16	<b>(294,204,996)</b>	(271,793,710)
其他支出	Other expenses	19	<b>(224,645,844)</b>	(206,647,823)
應佔聯營公司虧損	Share of loss of an associate		<b>(15,707)</b>	–
			<b>\$(12,329,112)</b>	\$(1,937,986)
稅項	Taxation	20(a)	<b>(232,254)</b>	(40,354)
			<b>\$(12,561,366)</b>	\$(1,978,340)
轉自／(往)：	Transfer from/(to):			
– 與下列項目的相關費用 配對的資本資助金	– Capital subvention fund to match with the related costs of			
– 處置固定資產 (收益)／虧損	– (Profit)/loss on disposal of fixed assets	12(a)	<b>(181,278)</b>	611,379
– 年內折舊費用	– Depreciation charge for the year	12(a)	<b>21,873,662</b>	18,570,001
– 政府貸款利息支出	– Interest expenses on government loan	12(a)	–	926,912
– 年內購置固定資產與 資本資助的差異	– Difference between fixed assets purchased and capital subvention for the year	12(a)	<b>(36,931)</b>	(444,542)
– 非控制性權益	– Non-controlling interests	12(d)	<b>603,030</b>	525,318
轉往收入儲備的淨盈餘	<b>Net surplus transfer to revenue reserve</b>	12(b)	<b>\$9,697,117</b>	\$18,210,728

第130至第172頁的附註屬本賬目的一部分。

The notes on pages 130 to 172 form part of these accounts.

# 綜合全面收益表

## CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

截至2012年3月31日止年度 for the year ended 31 March 2012  
(以港幣為單位 Expressed in Hong Kong dollars)

	附註 Note	2012	2011
轉往收入資助儲備的 淨盈餘	Net surplus transfer to revenue reserve	\$9,697,117	\$18,210,728
年內非控制性權益	Non-controlling interests in the results for the year	(603,030)	(525,318)
		<b>\$9,094,087</b>	\$17,685,410
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」) 附屬公司 賬目的匯兌差異	Exchange differences on translation of accounts of People's Republic of China ("PRC") subsidiaries	<b>\$632,970</b>	\$104,942
年內全面收益	Total comprehensive income for the year	<b>\$9,727,057</b>	\$17,790,352
來自：	Attributable to:		
— 生產力局	– The Council	<b>\$10,306,367</b>	\$18,302,370
— 非控制性權益	– Non-controlling interests	<b>(579,310)</b>	(512,018)
年內全面收益	Total comprehensive income for the year	<b>\$9,727,057</b>	\$17,790,352

第130至第172頁的附註屬本賬目的一部分。

The notes on pages 130 to 172 form part of these accounts.

# 收支賬目 INCOME AND EXPENDITURE ACCOUNT

截至2012年3月31日止年度 for the year ended 31 March 2012  
(以港幣為單位 Expressed in Hong Kong dollars)

		附註 Note	2012	2011
<b>收入</b>	<b>Income</b>			
經常活動的政府資助	Government subvention for recurrent activities	13	<b>\$161,641,000</b>	\$153,748,000
服務收入	Services income	14	<b>327,803,300</b>	302,723,170
其他收入	Other income	15	<b>9,718,348</b>	12,206,139
			<b>\$499,162,648</b>	\$468,677,309
<b>支出</b>	<b>Expenditure</b>			
職員薪俸	Staff emoluments	16	<b>(291,323,607)</b>	(269,769,081)
其他支出	Other expenses	19	<b>(221,512,142)</b>	(200,655,793)
			<b>\$(13,673,101)</b>	\$(1,747,565)
轉自／(往)：	Transfer from/(to)：			
－ 與下列項目的相關費用 配對的資本資助金	－ Capital subvention fund to match with the related costs of			
－ 處置固定資產 (收益)／虧損	－ (Profit)/loss on disposal of fixed assets	12(a)	<b>(181,278)</b>	611,379
－ 年內折舊費用	－ Depreciation charge for the year	12(a)	<b>21,873,662</b>	18,570,001
－ 政府貸款利息支出	－ Interest expenses on government loan	12(a)	–	926,912
－ 年內購置固定資產 與資本資助的差異	－ Difference between fixed assets purchased and capital subvention for the year	12(a)	<b>(36,931)</b>	(444,542)
<b>轉往收入儲備的淨盈餘</b>	<b>Net surplus transfer to revenue reserve</b>	12(b)	<b>\$7,982,352</b>	\$17,916,185

第130至第172頁的附註屬本賬目的一部分。

The notes on pages 130 to 172 form part of these accounts.



# 資助儲備變動表

## CONSOLIDATED STATEMENT OF CHANGES IN RESERVES

截至2012年3月31日止年度 for the year ended 31 March 2012  
(以港幣為單位 Expressed in Hong Kong dollars)

		來自生產力局 Attributable to the Council				非控股 股東權益 Non- controlling interests	儲備總額 Total reserves
	附註 Note	資本資助金 Capital subvention fund	收入資助儲備 Revenue reserve	換算儲備 Exchange reserve	總額 Total		
於2010年4月1日的結餘	Balance at 1 April 2010	\$212,619,888	\$19,006,235	\$2,090,042	\$233,716,165	\$3,605,732	\$237,321,897
本年度盈餘／(虧損)	Surplus/(deficit) for the year	-	18,210,728	-	18,210,728	(525,318)	17,685,410
其他全面收益	Other comprehensive income	-	-	91,642	91,642	13,300	104,942
年內全面收益	Total comprehensive income	-	18,210,728	91,642	18,302,370	(512,018)	17,790,352
資本資助金淨變動	Net movement in capital subvention fund	12(a) 19,796,626	-	-	19,796,626	-	19,796,626
於2011年3月31日的結餘	Balance at 31 March 2011	\$232,416,514	\$37,216,963	\$2,181,684	\$271,815,161	\$3,093,714	\$274,908,875

		來自生產力局 Attributable to the Council				非控股 股東權益 Non- controlling interests	儲備總額 Total reserves
	附註 Note	資本資助金 Capital subvention fund	收入資助儲備 Revenue reserve	換算儲備 Exchange reserve	總額 Total		
於2011年4月1日的結餘	Balance at 1 April 2011	\$232,416,514	\$37,216,963	\$2,181,684	\$271,815,161	\$3,093,714	\$274,908,875
本年度盈餘／(虧損)	Surplus/(deficit) for the year	-	9,697,117	-	9,697,117	(603,030)	9,094,087
其他全面收益	Other comprehensive income	-	-	609,250	609,250	23,720	632,970
年內全面收益	Total comprehensive income	-	9,697,117	609,250	10,306,367	(579,310)	9,727,057
資本資助金淨變動	Net movement in capital subvention fund	12(a) (501,462)	-	-	(501,462)	-	(501,462)
於2012年3月31日的結餘	Balance at 31 March 2012	\$231,915,052	\$46,914,080	\$2,790,934	\$281,620,066	\$2,514,040	\$284,134,470

第130至第172頁的附註屬本賬目的一部分。

The notes on pages 130 to 172 form part of these accounts.

# 綜合現金流量表

## CONSOLIDATED CASH FLOW STATEMENT

截至2012年3月31日止年度 for the year ended 31 March 2012  
(以港幣為單位 Expressed in Hong Kong dollars)

香港生產力促進局 HKPC  
年報 Annual Report  
2011-2012

129

		附註 Note	2012	2011
<b>營運活動</b>	<b>Operating activities</b>			
營運現金流入淨額	Net cash inflow from operations	21	<b>\$2,052,002</b>	\$20,635,133
已收／(已付) 香港利得稅	Hong Kong Profits Tax recovered/(paid)		<b>22,203</b>	(44,406)
已付中國企業所得稅	PRC Corporate Income Tax paid		<b>(136,097)</b>	(18,151)
<b>營運活動的現金流入淨額</b>	<b>Net cash inflow from operating activities</b>		<b>\$1,938,108</b>	\$20,572,576
<b>投資活動</b>	<b>Investing activities</b>			
已收利息	Interest received		<b>\$1,276,917</b>	\$671,449
新增三個月以上定期存款	Increase in fixed deposits with maturity over 3 months at acquisition		<b>(76,467,560)</b>	(51,342,739)
三個月以上定期存款到期所得款項	Proceeds from matured fixed deposits with maturity over 3 months at acquisition		<b>75,441,803</b>	43,741,424
處置固定資產所得款項	Proceeds from disposal of fixed assets		<b>349,024</b>	47,593
購入固定資產	Purchase of fixed assets		<b>(16,869,930)</b>	(26,728,865)
<b>投資活動的現金流出淨額</b>	<b>Net cash outflow from investing activities</b>		<b>\$(16,269,746)</b>	\$(33,611,138)
<b>融資活動</b>	<b>Financing activities</b>			
用作購入固定資產的政府資助	Government subvention for purchase of fixed assets		<b>\$16,337,000</b>	\$17,653,000
政府貸款資助	Government loan subvention		–	13,025,043
償還政府貸款	Government loan repayment		–	(13,025,043)
有關政府貸款利息的政府資助	Government subvention on government loan interest		–	926,912
已付政府貸款利息	Interest paid on government loan		–	(926,912)
來自非控股股東的資本	Capital contribution from non-controlling shareholder		–	3,000,000
資源分配計劃所得款項	Proceeds from Resource Allocation Exercise ("RAE")		<b>4,816,991</b>	7,855,061
<b>融資所得的現金流入淨額</b>	<b>Net cash inflow from financing activities</b>		<b>\$21,153,991</b>	\$28,508,061
<b>現金及現金等價物增加</b>	<b>Net increase in cash and cash equivalents</b>		<b>\$6,822,353</b>	\$15,469,499
<b>於4月1日的現金及現金等價物</b>	<b>Cash and cash equivalents at 1 April</b>		<b>137,939,122</b>	122,170,223
<b>匯率變動的影響</b>	<b>Effect of foreign exchange rate changes</b>		<b>1,197,256</b>	299,400
<b>於3月31日的現金及現金等價物</b>	<b>Cash and cash equivalents at 31 March</b>	8	<b>\$145,958,731</b>	\$137,939,122

第130至第172頁的附註屬本賬目的一部分。

The notes on pages 130 to 172 form part of these accounts.

# 賬目附註 NOTES TO THE ACCOUNTS

(以港幣為單位 Expressed in Hong Kong dollars)

## 1 香港生產力促進局的狀況

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。生產力局的註冊辦事處和主要經營地點為香港九龍達之路78號生產力大樓。

生產力局及各附屬公司（統稱「集團」）的主要業務是致力鼓勵本港工商界採用更有效的營運方式，以提高香港的生產力。

## 2 主要會計政策

### (a) 遵例聲明

本賬目是按照香港會計師公會頒布的所有適用的《香港財務報告準則》（此統稱包含所有適用的個別《香港財務報告準則》、《香港會計準則》和詮釋）、香港公認會計原則及《香港生產力促進局條例》的規定編製。以下是集團採用的主要會計政策概要。

香港會計師公會頒布了若干新訂和經修訂的《香港財務報告準則》。這些準則在集團及生產力局的當前會計期間首次生效或可供提早採納。首次應用此等適用於集團及生產力局之新訂和經修訂的準則所引致於當期及以往會計期間之任何會計政策變動已於本財務報表內反映，有關資料列載於附註3。

### (b) 賬目編製基準

本賬目是按照《香港生產力促進局條例》第17條編製。截至2012年3月31日止年度的綜合賬目涵蓋生產力局和各附屬公司和集團的聯營公司（參閱附註5）權益。

## 1 Status of the Council

The Council is a subvented body corporate established in 1967 under the Hong Kong Productivity Council Ordinance. Its registered office and principal place of operations is 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, and the use of more efficient methods throughout Hong Kong's business sectors.

## 2 Significant accounting policies

### (a) Statement of compliance

These accounts have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKASs") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), accounting principles generally accepted in Hong Kong and the requirements of the Hong Kong Productivity Council Ordinance. A summary of the significant accounting policies adopted by the Group is set out below.

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Group and the Council. Note 3 provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Group and the Council for the current and prior accounting periods reflected in these accounts.

### (b) Basis of preparation of the accounts

The accounts have been prepared in accordance with section 17 of the Hong Kong Productivity Council Ordinance. The consolidated accounts for the year ended 31 March 2012, comprise the Council and certain of its subsidiaries (see note 5) and the Group's interest in an associate.

## 2 主要會計政策 (續)

### (b) 賬目編製基準 (續)

賬目的計算基準為歷史成本會計法。管理層需在編製符合《財務準則》的賬目時作出對會計政策應用，以及資產、負債、收入和支出的報告數額構成影響的判斷、估計和假設。這些估計和相關假設是根據以往經驗和管理層因應當時情況認為合理的多項其他因素作出的，其結果構成了管理層在無法依循其他途徑即時得知資產與負債的賬面值時所作出判斷的基礎。實際結果可能有別於估計數額。

管理層會不斷審閱各項估計和相關假設。如果會計估計的修訂只是影響某一期間，其影響便會在該期間內確認；如果修訂對當前和未來期間均有影響，則在作出修訂的期間和未來期間確認。

### (c) 附屬公司及非控股股東權益

附屬公司是指受集團控制的公司。當集團有權直接或間接支配附屬公司的財務及經營政策，並藉此從其活動中取得利益，則該附屬公司被視為受集團控制。現有可行使的潛在性投票權也是釐定控制存在的因素。

於附屬公司的投資由控制開始當日至控制終止當日在綜合賬目中合併計算。集團內部往來的結餘和交易，以及集團內部交易所產生的任何未變現利潤，會在編製綜合賬目時全數抵銷。集團內部交易所引致未變現虧損的抵銷方法與未變現收益相同，但抵銷額只限於沒有證據顯示已出現減值的部分。

## 2 Significant accounting policies (continued)

### (b) Basis of preparation of the accounts (continued)

The measurement basis used in the preparation of the accounts is the historical cost basis. The preparation of accounts in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

### (c) Subsidiaries and non-controlling interests

Subsidiaries are entities controlled by the Group. Control exists when the Group has the power, directly or indirectly, to govern the financial and operating policies of an entity, so as to obtain benefits from its activities. In assessing control, potential voting rights that presently are exercisable are taken into account.

An investment in a subsidiary is consolidated into the consolidated accounts from the date that control commences until the date that control ceases. Intra-group balances and transactions and any unrealised profits arising from intra-group transactions are eliminated in full in preparing the consolidated accounts. Unrealised losses resulting from intra-group transactions are eliminated in the same way as unrealised gains but only to the extent that there is no evidence of impairment.



## 2 主要會計政策 (續)

### (c) 附屬公司及非控股股東權益 (續)

非控制性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可導致本集團整體就這些權益而承擔符合金融負債定義的合約義務的額外條款。企業合併時，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非控制性權益進行計量。

非控制性權益在綜合資產負債表的儲備項目中列示，並與生產力局應佔的儲備分開列示。集團業績內的非控股股東權益在綜合收支賬目中分為非控股股東權益及生產力局於年內盈利或虧損總額及全面收益總額的賬面應佔金額列示。

集團於附屬公司的權益變動，如不會導致喪失控制權，便會按儲備交易列賬，並在綜合儲備項目中調整控股及非控股權益的數額，以反映相對權益的變動，但不會調整商譽，亦不會確認損益。

當集團喪失於附屬公司的控制權時，按出售有關附屬公司的全部權益列賬，由此產生的收益或虧損在收支賬目中確認。在喪失控制權日期所保留前附屬公司的權益，按公允價值確認，此筆金額在初始確認金融資產時當作公允價值，或（如適用）在初始確認於聯營公司（參閱附註2(d)）或合營公司的投資時當作成本。

生產力局資產負債表所示於附屬公司的投資，是按成本減去減值虧損（附註2(g)）後入賬。

## 2 Significant accounting policies (continued)

### (c) Subsidiaries and non-controlling interests (continued)

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 balance sheet within reserves, separately from reserves 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 as an allocation of the total surplus or deficit and total comprehensive income for the year between non-controlling interests and the Council.

Changes in the Group's interests in a subsidiary that do not result in a loss of control are accounted for as reserve transactions, whereby adjustments are made to the amounts of controlling and non-controlling interests within consolidated reserves to reflect the change in relative interests, but no adjustments are made to goodwill and no gain or loss is recognised.

When the Group loses control of a subsidiary, it is accounted for as a disposal of the entire interest in that subsidiary, with a resulting gain or loss being recognised in the income and expenditure account. Any interest retained in that former subsidiary at the date when control is lost is recognised at fair value and this amount is regarded as the fair value on initial recognition of a financial asset or, when appropriate, the cost on initial recognition of an investment in an associate (see note 2(d)) or jointly controlled entity.

In the Council's balance sheet, an investment in a subsidiary is stated at cost less impairment losses (see note 2(g)).

## 2 主要會計政策 (續)

### (d) 聯營公司

聯營公司是指集團或生產力局對其有重大影響，但沒有控制或共同控制其管理層的實體；重大影響包括參與其財務和經營決策。

於聯營公司的投資是按權益法記入綜合賬目。按照權益法，有關投資以成本初始入賬，並就集團於收購日所佔被投資公司可辨別資產淨值的公允價值超過投資成本的數額（如有）作出調整，然後就集團所佔聯營公司資產淨值的收購後變動以及與這些投資有關的任何減值虧損作出調整（參閱附註2(g)）。於收購日超過成本的任何數額、集團年內所佔聯營公司的收購後稅後業績和任何減值虧損在綜合收支賬目中確認，而集團所佔聯營公司的收購後稅後其他全面收益項目則在綜合全面收益表中確認。

當集團對聯營公司承擔的虧損額超過其所佔權益時，集團所佔權益便會減少至零，並且不再確認額外虧損；但如集團須履行法定或推定義務，或代被投資公司作出付款則除外。就此而言，集團所佔權益是以按照權益法計算投資的賬面金額，以及實質上構成集團在聯營公司投資淨額一部分的長期權益為準。

集團與聯營公司之間交易所產生的未變現損益，均按集團於被投資公司所佔的權益比率抵銷；但如有未變現虧損證明已轉讓資產出現減值，則會即時在收支賬目中確認。

## 2 Significant accounting policies (continued)

### (d) Associates

An associate is an entity in which the Group or the Council has significant influence, but not control or joint control, over its management, including participation in the financial and operating policy decisions.

An investment in an associate is accounted for in the consolidated accounts under the equity method. Under the equity method, the investment is initially recorded at cost adjusted for any excess of the Group's share of the acquisition-date fair values of the investee's identifiable net assets over the cost of the investment (if any). Thereafter, the investment is adjusted for the post-acquisition change in the Group's share of the associate's net assets and any impairment loss relating to the investment (see note 2(g)). Any acquisition-date excess over cost, the Group's share of the post-acquisition, post-tax results of the associate and any impairment losses for the year are recognised in the consolidated income and expenditure account, whereas the Group's share of the post-acquisition post-tax items of the associates' other comprehensive income is recognised in the consolidated statement of comprehensive income.

When the Group's share of losses exceeds its interest in the associate, the Group's interest is reduced to nil and recognition of further losses is discontinued except to the extent that the Group has incurred legal and constructive obligations or made payments on behalf of the investee. For this purpose, the Group's interest is the carrying amount of the investment under the equity method together with the Group's long-term interests that in substance form part of the Group's net investment in the associate.

Unrealised profits and losses resulting from transactions between the Group and its associates are eliminated to the extent of the Group's interest in the investee, except where unrealised losses provide evidence of an impairment of the asset transferred, in which case they are recognised immediately in the income and expenditure account.

## 2 主要會計政策 (續)

### (d) 聯營公司 (續)

當集團不再對聯營公司有重大影響時，按出售有關被投資公司的全部權益列賬，由此產生的收益或虧損在收支賬目中確認。在喪失重大影響力日期所保留有關前被投資公司的權益，按公允價值確認，此筆金額在初始確認金融資產時當作公允價值。

生產力局資產負債表所示於聯營公司的投資，是按成本減去減值虧損（參閱附註2(g)）後入賬。

### (e) 固定資產

固定資產以成本減去累計折舊和減值虧損。（見附註2(g)）

固定資產的折舊是將固定資產的成本減其估計剩餘價值（如有），在估計可用年限內以直線法計算：

香港生產力促進局大樓 （「生產力大樓」）	50年
租賃樓宇改良工程	
— 辦公室	10年
— 非辦公室	3年
傢具及設備	3至10年

生產力局會每年審閱固定資產的可用年限和殘值（如有）。

報廢或處置固定資產所產生的收益或虧損是以處置所得款項淨額與該資產的賬面金額之間的差額所釐定，並於報廢或處置日在收支賬目中確認。

## 2 Significant accounting policies (continued)

### (d) Associates (continued)

When the Group ceases to have significant influence over an associate, it is accounted for as a disposal of the entire interest in that investee, with a resulting gain or loss being recognised in the income and expenditure account. Any interest retained in that former investee at the date when significant influence is lost is recognised at fair value and this amount is regarded as the fair value on initial recognition of a financial asset.

In the Council's balance sheet, an investment in an associate is stated at cost less impairment losses (see note 2(g)).

### (e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation and impairment losses (see note 2(g)).

Depreciation is calculated to write off the cost of items of fixed assets, 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.

Gains or losses arising from the retirement or disposal of an item of fixed assets are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in the income and expenditure account on the date of retirement or disposal.

## 2 主要會計政策 (續)

### (f) 租賃資產

租賃安排指集團於一宗交易或一系列相關交易，被賦予權利可於同意的期間內透過付款或支付一系列款項而使用資產。釐定一項安排是租賃與否乃基於該安排之本質而不基於該安排之法律形式。

#### (i) 集團租賃資產的分類

對於集團以租賃持有的資產，如果租賃使所有權的絕大部分風險和回報轉移至集團，有關的資產便會劃歸為以融資租賃持有；如果租賃不會使所有權的絕大部分風險和回報轉移至集團，則劃歸為經營租賃；但下列情況除外：

- 以經營租賃持作自用，但無法在租賃開始時將其公允價值與建於其上的建築物的公允價值分開計量的土地是按以融資租賃持有方式入賬；但清楚地以經營租賃持有的建築物除外。就此而言，租賃的開始時間是指集團首次訂立租賃時，或自前承租人接收建築物時。

#### (ii) 經營租賃費用

如果集團是以經營租賃獲得其他資產的使用權，則根據租賃作出的付款會在租賃期所涵蓋的會計期間內，以等額在收支賬目中列支；但如有其他基準能更清楚地反映租賃資產所產生的收益模式則除外。租賃所涉及的激勵措施均在收支賬目中確認為租賃淨付款總額的組成部分。或有租金在其產生的會計期間內在收支賬目中列支。

以經營租賃持有土地的收購成本是按直線法在租賃期內攤銷。

## 2 Significant accounting policies (continued)

### (f) Leased assets

An arrangement, comprising a transaction or a series of transactions, is or contains a lease if the Group determines that the arrangement conveys a right to use a specific asset or assets for an agreed period of time in return for a payment or a series of payments. Such a determination is made based on an evaluation of the substance of the arrangement and is regardless of whether the arrangement takes the legal form of a lease.

#### (i) Classification of assets leased to the Group

Assets that are held by the Group under leases which transfer to the Group substantially all the risks and rewards of ownership are classified as being held under finance leases. Leases which do not transfer substantially all the risks and rewards of ownership to the Group are classified as operating leases, with the following exception:

- Land held for own use under an operating lease, the fair value of which cannot be measured separately from the fair value of a building situated thereon at the inception of the lease, is accounted for as being held under a finance lease, unless the building is also clearly held under an operating lease. For these purposes, the inception of the lease is the time that the lease was first entered into by the Group, or taken over from the previous lessee.

#### (ii) Operating lease charges

Where the Group has the use of assets held under operating leases, payments made under the leases are charged to the income and expenditure account in equal instalments over the accounting periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased asset. Lease incentives received are recognised in the income and expenditure account as an integral part of the aggregate net lease payments made. Contingent rentals are charged to the income and expenditure account in the accounting period in which they are incurred.

The cost of acquiring land held under an operating lease is amortised on a straight-line basis over the period of the lease term.



## 2 主要會計政策 (續)

### (g) 資產減值

#### (i) 權益證券投資和其他應收款項的減值

本集團在每個結算日審閱已按成本入賬的權益證券投資和其他應收款項，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的有關以下一宗或多宗損失事件的可觀察數據：

- 債務人出現重大的財務困難；
- 違反合約，如拖欠利息或本金付款；
- 債務人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債務人構成負面影響的重大變動；以及
- 於權益工具投資的公允價值顯著或長期跌至低於成本。

如有任何這類證據存在，便會釐定減值虧損並按以下方式確認：

就於附屬公司及聯營公司的投資（包括按權益法確認的投資（參閱附註2(d)）而言，計量減值虧損的辦法是按附註2(g)(ii)將該整項投資的可收回數額與其賬面金額作一比較。如果按附註2(g)(ii)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。

## 2 Significant accounting policies (continued)

### (g) Impairment of assets

#### (i) Impairment of investments in equity securities and other receivables

Investments in equity securities and other current receivables that are stated at cost or amortised cost are reviewed at each balance sheet date to determine whether there is objective evidence of impairment. Objective evidence of impairment 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 debtor;
- a breach of contract, such as a default or delinquency in interest or principal payments;
- it becoming probable that the debtor will enter bankruptcy or other financial reorganisation;
- significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor; and
- a significant or prolonged decline in the fair value of an investment in an equity instrument below its cost.

If any such evidence exists, any impairment loss is determined and recognised as follows:

For investments in subsidiaries and an associate (including those recognised using the equity method (see note 2(d))), the impairment loss is measured by comparing the recoverable amount of the investment as a whole with its carrying amount in accordance with note 2(g)(ii). 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 2(g)(ii).

## 2 主要會計政策 (續)

### (g) 資產減值 (續)

#### (i) 權益證券投資和其他應收款項的減值 (續)

就以攤銷成本列賬的應收賬款和其他流動應收款而言，如折現影響重大，減值虧損是以資產的賬面金額與以其初始實際利率（即在初始確認有關資產時計算的實際利率）折現的預計未來現金流量現值之間的差額計量。如按攤銷成本列賬的金融資產具備類似的風險特徵，例如類似的逾期情況及並未個別地被評估為減值，則有關的評估會同時進行。共同評估減值的金融資產的未來現金流量是根據與該共同組別具有類似信貸風險特徵的資產的過往虧損情況計算。

如果減值虧損在其後的期間減少，而且客觀上與減值虧損確認後發生的事件有關，則應通過收支賬目轉回減值虧損。減值虧損的轉回不應使資產的賬面金額超過其在以往年度沒有確認任何減值虧損的情況下而確定的金額。

#### (ii) 其他資產的減值

集團在每個結算日審閱內部和外來的信息，以確定固定資產是否出現減值跡象，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金額。

## 2 Significant accounting policies (continued)

### (g) Impairment of assets (continued)

#### (i) Impairment of investments in equity securities and other receivables (continued)

For trade and other current receivables carried at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate (i.e. the effective interest rate computed at initial recognition of these assets), where the effect of discounting is material. This assessment is made collectively where financial assets carried at amortised cost share similar risk characteristics, such as similar past due status, and have not been individually assessed as impaired. Future cash flows for financial assets which are assessed for impairment collectively are based on historical loss experience for assets with credit risk characteristics similar to the collective group.

If in a subsequent period the amount of an impairment loss decreases and the decrease can be linked objectively to an event occurring after the impairment loss was recognised, the impairment loss is reversed through the income and expenditure account. A reversal of an impairment loss shall not result in the asset's carrying amount exceeding that which would have been determined had no impairment loss been recognised in prior years.

#### (ii) Impairment of other assets

Internal and external sources of information are reviewed at each balance sheet date to identify indications that the fixed assets 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.

## 2 主要會計政策 (續)

### (g) 資產減值 (續)

#### (ii) 其他資產的減值 (續)

##### — 計算可收回金額

資產的可收回金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入的最小資產類別（即現金產出單元）來確定可收回金額。

##### — 確認減值虧損

當資產或所屬現金產出單元的賬面金額高於其可收回金額時，減值虧損便會在收支中確認。分配現金產出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）。

##### — 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。

## 2 Significant accounting policies (continued)

### (g) Impairment of assets (continued)

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

##### — Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs to sell 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 largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows 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 to sell, or value-in-use, if determinable.

##### — 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.

## 2 主要會計政策 (續)

### (h) 消耗品

消耗品包括工具，並以成本列賬。

當消耗品耗用時，其賬面金額會於消耗的年度內確認為支出。

### (i) 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對呆賬減值的準備後所得數額入賬（附註2(g)）；但如應收賬款為予關聯方的免息及無還款條款借款或折現影響並不重大則除外。在此情況下，應收款項會按成本減去呆賬減值虧損後所得數額入賬。

### (j) 應付賬款及應計款項

應付賬款及應計款項按公允價值初始確認，其後按攤銷成本入賬；但如折現影響並不重大，則按成本入賬。

### (k) 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。這些投資可以隨時換算為已知的現金額、價值變動方面的風險不大，並在購入後三個月內到期。

### (l) 僱員福利

#### (i) 短期僱員福利及界定供款退休計劃的供款

薪金、年度獎金、有薪年假、界定供款計劃的供款及非金錢福利成本在僱員提供相關服務的年度內累計。如果延遲付款或結算會造成重大的影響，則這些數額會以現值列賬。

## 2 Significant accounting policies (continued)

### (h) Consumables

Consumables comprise tools and are stated at cost.

When consumables are consumed, the carrying amount of those consumables is recognised as an expenditure in the period in which the consumption occurs.

### (i) Receivables

Receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less allowance for impairment of doubtful debts (see note 2(g)), except where the receivables are interest-free loans made to related parties without any fixed repayment terms or the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less allowance for impairment of doubtful debts.

### (j) Accounts payable and accruals

Accounts payable and accruals are initially recognised at fair value and subsequently stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

### (k) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in 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 maturity at acquisition.

### (l) Employee benefits

#### (i) Short term employee benefits and contributions to defined contribution retirement plans

Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.



## 2 主要會計政策 (續)

### (I) 僱員福利 (續)

#### (ii) 辭退福利

辭退福利只會在集團有正式的具體辭退計劃並且沒有撤回該計劃的現實可能性時，以表明集團決意終止僱用或因僱員自願接受精減而提供辭退福利時確認。

### (m) 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，但直接在儲備中確認的相關項目，則在儲備中確認。

當期所得稅是按本年度應稅所得，根據已執行或在結算日實質上已執行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。

已確認遞延所得稅額是按照資產與負債賬面金額的預期實現或結算方式，根據已執行或在結算日實質上已執行的稅率計量。遞延所得稅資產與負債均不折現計算。

## 2 Significant accounting policies (continued)

### (I) Employee benefits (continued)

#### (ii) Termination benefits

Termination benefits are recognised when, and only when, the Group demonstrably commits itself to terminate employment or to provide benefits as a result of voluntary redundancy by having a detailed formal plan which is without realistic possibility of withdrawal.

### (m) 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 reserve, in which case the relevant amounts of tax are recognised in other comprehensive income or directly in reserve, respectively.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the balance sheet date, 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.

The amount of deferred tax recognised is measured based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, using tax rates enacted or substantively enacted at the balance sheet date. Deferred tax assets and liabilities are not discounted.

## 2 主要會計政策 (續)

### (n) 準備及或有負債

如果集團或生產力局須就已發生的事件承擔法律或推定義務，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，集團或生產力局便會就該時間或數額不定的負債計提準備。如果貨幣時間值重大，則按預計所需支出的現值計提準備。

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。如果集團的義務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，但資源外流的可能性極低則除外。

### (o) 收入確認

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中確認：

## 2 Significant accounting policies (continued)

### (n) Provisions and contingent liabilities

Provisions are recognised for liabilities of uncertain timing or amount when the Group or the Council has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

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, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

### (o) 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:

## 2 主要會計政策 (續)

### (o) 收入確認 (續)

#### (i) 政府資助

政府資助包括經常活動的收入資助，以及購入固定資產和政府貸款與利息還款的資本資助。當可以合理地確定集團履行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收入資助確認為收入。確認為收入的資本資助只限於年內產生的相關支出。財政年度內有關經常活動及購入固定資產的未動用政府資助將由生產力局保留作儲備；儲備上限（附註12(e)）由生產力局與政府協定。超出上限的數額將於下一個財政年度退還予政府。

#### (ii) 提供服務的收入

提供服務的收入於提供相關服務時入賬。

#### (iii) 經營租賃的租金收入

經營租賃的應收租金收入在租賃期所涵蓋的期間內均等地在收支中確認；但如另有一種方法更能代表從使用租賃資產所得的利益模式則除外。經營租賃所涉及的激勵措施均在收支中確認為應收租賃淨付款總額的組成部分。

## 2 Significant accounting policies (continued)

### (o) Income recognition (continued)

#### (i) Government subventions

Government subventions consist of revenue subventions for recurrent activities and capital subventions for fixed asset purchases and government loan and interest repayments. Revenue subventions 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 subvention will be received. Capital subventions are recognised as income to the extent of the related expenditure incurred during the year. Unspent subventions for recurrent activities and fixed assets purchases 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") (see note 12(e)). Amount in excess of the limit will be returned to the Government in the following financial year.

#### (ii) Income from provision of services

Income from provision of services is recognised when the related services are rendered.

#### (iii) Rental income from operating leases

Rental income receivable under operating leases is recognised in the income and expenditure account in equal instalments over the periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the use of the leased asset. Lease incentives granted are recognised in the income and expenditure account as an integral part of the aggregate net lease payments receivable.

## 2 主要會計政策 (續)

### (o) 收入確認 (續)

#### (iv) 利息收入

利息收入按實際利息法累計確認。

#### (v) 銷售貨品

銷售貨品的收入在貨品送達客戶場地，而且客戶接收貨品和所有權的相關風險與回報時確認。

### (p) 外幣換算

年內的外幣交易按交易日的外幣匯率換算。以外幣為單位的貨幣資產與負債則按結算日的外幣匯率換算。匯兌盈虧在收支賬目內確認。

以歷史成本計量的外幣非貨幣資產與負債是按交易日的外幣匯率換算。

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。資產負債表項目則按結算日的外幣匯率換算為港幣。所產生的匯兌差額直接確認在其他全面收益及分開累計於換算儲備中。

處置香港境外經營時，已在權益中確認並與該香港境外經營有關的累計匯兌差額會包括在計算處置項目的收支內。

## 2 Significant accounting policies (continued)

### (o) Income recognition (continued)

#### (iv) Interest income

Interest income is recognised as it accrues using the effective interest method.

#### (v) Sale of goods

Income is recognised when goods are delivered at the customers' premises which is taken to be the point in time when the customer has accepted the goods and the related risks and rewards of ownership.

### (p) Translation of foreign currencies

Foreign currency transactions during the year are translated at the foreign exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the foreign exchange rates ruling at the balance sheet date. Exchange gains and losses are recognised in the income and expenditure account.

Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the foreign exchange rates ruling at the transaction dates.

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. Balance sheet items are translated into Hong Kong dollars at the closing foreign exchange rates at the balance sheet date. The resulting exchange differences are recognised in other comprehensive income and accumulated separately in the exchange reserve.

On disposal of an enterprise outside Hong Kong, the cumulative amount of the exchange differences recognised in reserve which relate to that enterprise is reclassified from reserve to the income and expenditure account when the profit or loss on disposal is recognised.



## 2 主要會計政策 (續)

### (q) 借貸成本

借貸成本於產生期間在收支賬目中列支，但與收購、建造或生產需要長時間才可以投入擬定用途或銷售的資產直接相關的借貸成本則予以資本化。

### (r) 有關連人士

(a) 如屬以下人士，即該人士或該人士的近親是生產力局的關聯方：

- (i) 控制或共同控制生產力局；
- (ii) 對生產力局有重大影響力；或
- (iii) 是生產力局或生產力局母公司的關鍵管理人員。

(b) 如符合下列任何條件，即企業實體是生產力局的關聯方：

- (i) 該實體與生產力局隸屬同一集團（即各母公司、附屬公司和同系附屬公司彼此間有關聯）。
- (ii) 一家實體是另一實體的聯營公司或合營企業（或另一實體所屬集團旗下成員公司的聯營公司或合營企業）。
- (iii) 兩家實體是同一第三方的合營企業。
- (iv) 一家實體是第三方實體的合營企業，而另一實體是第三方實體的聯營公司。

## 2 Significant accounting policies (continued)

### (q) Borrowing costs

Borrowing costs are expensed in the income and expenditure account in the period in which they are incurred, except to the extent that they are capitalised as being directly attributable to the acquisition, construction or production of an asset which necessarily takes a substantial period of time to get ready for its intended use or sale.

### (r) Related parties

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

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

(b) An entity is related to the Council if any of the following conditions applies:

- (i) The entity and the Council are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- (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.

## 2 主要會計政策 (續)

### (r) 有關連人士 (續)

(b) 如符合下列任何條件，即企業實體是生產力局的關聯方：(續)

(v) 該實體是為生產力局或作為生產力局關聯方的任何實體的僱員福利而設的離職後福利計劃。

(vi) 該實體受到上述第(a)項內所認定人士控制或共同控制。

(vii) 上述第(a)(i)項內所認定人士對該實體有重大影響力或是該實體(或該實體母公司)的關鍵管理人員。

一名個人的近親是指與有關實體交易並可能影響該個人或受該個人影響的家庭成員。

## 2 Significant accounting policies (continued)

### (r) Related parties (continued)

(b) An entity is related to the Council if any of the following conditions applies: (continued)

(v) The entity is a post-employment benefit plan for the benefit of employees of either the Council or an entity related to the Council.

(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 the key management personnel of the entity (or of a parent of the entity).

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.

### 3 會計政策的修訂

香港會計師公會頒佈了多項《香港財務報告準則》修訂和一項新詮釋。這些準則和詮釋在集團及生產力局的當前會計期間首次生效。其中，下列列示適用於本集團的財務報表：

- 《香港會計準則》第24號（2009年經修訂）－「關聯方交易披露」
- 《香港財務報告準則》2010年度改進

上述修訂對本集團的財務報表構成的影響如下：

- 《香港會計準則》第24號（2009年經修訂）修訂了關聯方的定義。因此，本集團重新評估了對於關聯方的認定並認為修訂後的定義沒有對當期及前期本集團關聯方交易的披露構成任何重大影響。《香港會計準則》第24號（2009年經修訂）同時更改了對於政府相關企業的披露要求。本集團重新評估了更改後的披露要求並據此修訂了相關披露。
- 《香港財務報告準則》綜合準則2010年度改進對《香港財務報告準則》第7號－金融工具的披露進行了諸多修改。本集團已根據更改後的披露要求對金融工具進行了披露。披露要求的更改沒有對當期及前期財務報告內金融工具的分類、確認及計量構成任何重大影響。

集團並無採用任何在當前會計期間尚未生效的新準則或詮釋。

### 3 Changes in accounting policies

The HKICPA has issued a number of amendments to HKFRSs and one new Interpretation that are first effective for the current accounting period of the Group. Of these, the following developments are relevant to the Group's consolidated accounts.

- HKAS 24 (revised 2009), *Related party disclosures*
- Improvements to HKFRSs (2010)

The impacts of these developments are discussed below:

- HKAS 24 (revised 2009) revises the definition of a related party. As a result, the Group has re-assessed the identification of related parties and concluded that the revised definition does not have any material impact on the Group's related party disclosures in the current and previous period.
- Improvement to HKFRSs (2010) omnibus standard introduces a number of amendments to the disclosure requirements in HKFRS 7, *Financial instruments: Disclosures*. These amendments do not have any material impact on the classification, recognition and measurements of the amounts recognised in the financial statements in the current and previous periods.

The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period.

#### 4 固定資產

#### 4 Fixed assets

##### (a) 集團

##### (a) The Group

		租賃土地及 生產力大樓 Leasehold land and HKPC Building	租賃樓宇 改善工程 Leasehold improvements	傢具及設備 Furniture and equipment	總額 Total
原值：	Cost:				
於2011年4月1日	At 1 April 2011	\$267,784,136	\$27,469,671	\$133,845,744	\$429,099,551
換算儲備	Exchange adjustments	-	-	83,702	83,702
添置	Additions	-	3,880,136	12,989,794	16,869,930
處置	Disposals	-	(654,209)	(6,618,835)	(7,273,044)
於2012年3月31日	At 31 March 2012	\$267,784,136	\$30,695,598	\$140,300,405	\$438,780,139
累計折舊：	Accumulated depreciation:				
於2011年4月1日	At 1 April 2011	\$110,999,226	\$18,824,222	\$91,448,122	\$221,271,570
換算儲備	Exchange adjustments	-	-	65,773	65,773
年度折舊	Charge for the year	5,355,682	1,662,602	14,944,436	21,962,720
處置	Written back on disposals	-	(630,368)	(6,474,930)	(7,105,298)
於2012年3月31日	At 31 March 2012	\$116,354,908	\$19,856,456	\$99,983,401	\$236,194,765
賬面淨值：	Net book value:				
於2012年3月31日	At 31 March 2012	\$151,429,228	\$10,839,142	\$40,317,004	\$202,585,374
原值：	Cost:				
於2010年4月1日	At 1 April 2010	\$267,784,136	\$35,395,135	\$137,992,645	\$441,171,916
換算儲備	Exchange adjustments	-	-	44,199	44,199
添置	Additions	-	5,659,188	21,069,677	26,728,865
處置	Disposals	-	(13,584,652)	(25,260,777)	(38,845,429)
於2011年3月31日	At 31 March 2011	\$267,784,136	\$27,469,671	\$133,845,744	\$429,099,551
累計折舊：	Accumulated depreciation:				
於2010年4月1日	At 1 April 2010	\$105,643,543	\$31,270,825	\$103,857,218	\$240,771,586
換算儲備	Exchange adjustments	-	-	35,672	35,672
年度折舊	Charge for the year	5,355,683	885,097	12,400,965	18,641,745
處置	Written back on disposals	-	(13,331,700)	(24,845,733)	(38,177,433)
於2011年3月31日	At 31 March 2011	\$110,999,226	\$18,824,222	\$91,448,122	\$221,271,570
賬面淨值：	Net book value:				
於2011年3月31日	At 31 March 2011	\$156,784,910	\$8,645,449	\$42,397,622	\$207,827,981



#### 4 固定資產 (續)

#### 4 Fixed assets (continued)

##### (b) 生產力局

##### (b) The Council

		租賃土地及 生產力大樓 Leasehold land and HKPC Building	租賃樓宇 改善工程 Leasehold improvements	傢具及設備 Furniture and equipment	總額 Total
原值：	Cost:				
於2011年4月1日	At 1 April 2011	\$267,784,136	\$27,469,671	\$132,137,563	\$427,391,370
添置	Additions	-	3,880,136	12,720,382	16,600,518
處置	Disposals	-	(654,209)	(6,175,623)	(6,829,832)
於2012年3月31日	At 31 March 2012	\$267,784,136	\$30,695,598	\$138,682,322	\$437,162,056
累計折舊：	Accumulated depreciation:				
於2011年4月1日	At 1 April 2011	\$110,999,226	\$18,824,222	\$90,114,211	\$219,937,659
年度折舊	Charge for the year	5,355,682	1,662,602	14,855,378	21,873,662
處置	Written back on disposals	-	(630,368)	(6,084,235)	(6,714,603)
於2012年3月31日	At 31 March 2012	\$116,354,908	\$19,856,456	\$98,885,354	\$235,096,718
賬面淨值：	Net book value:				
於2012年3月31日	At 31 March 2012	\$151,429,228	\$10,839,142	\$39,796,968	\$202,065,338
原值：	Cost:				
於2010年4月1日	At 1 April 2010	\$267,784,136	\$35,395,135	\$136,114,214	\$439,293,485
添置	Additions	-	5,659,188	20,966,417	26,625,605
處置	Disposals	-	(13,584,652)	(24,943,068)	(38,527,720)
於2011年3月31日	At 31 March 2011	\$267,784,136	\$27,469,671	\$132,137,563	\$427,391,370
累計折舊：	Accumulated depreciation:				
於2010年4月1日	At 1 April 2010	\$105,643,543	\$31,270,825	\$102,341,137	\$239,255,505
年度折舊	Charge for the year	5,355,683	885,097	12,329,221	18,570,001
處置	Written back on disposals	-	(13,331,700)	(24,556,147)	(37,887,847)
於2011年3月31日	At 31 March 2011	\$110,999,226	\$18,824,222	\$90,114,211	\$219,937,659
賬面淨值：	Net book value:				
於2011年3月31日	At 31 March 2011	\$156,784,910	\$8,645,449	\$42,023,352	\$207,453,711

(c) 持作自用的租賃土地及生產力大樓均位於香港，並以中期租賃形式持有。

(c) The leasehold land and HKPC Building held for own use is situated in Hong Kong and is held under a medium-term lease.

## 5 附屬公司投資

## 5 Investments in subsidiaries

		集團 The Group		生產力局 The Council	
		2012	2011	2012	2011
非上市股份， 按成本值計算	Unlisted shares, at cost	\$10,000	\$10,000	\$20,020,000	\$20,022,000
減：減值虧損	Less: Impairment loss	–	–	(1,288,000)	(1,290,000)
		\$10,000	\$10,000	\$18,732,000	\$18,732,000

集團及生產力局的附屬公司於2012年3月31日的詳情如下：

Details of the Group's and the Council's subsidiaries as at 31 March 2012 are as follows:

名稱	Name	註冊成立及 營運地點 Place of incorporation and operations	已發行及 繳足資本 Particulars of issued and paid up capital	所有權比率 Proportion of ownership interest			主要業務 Principal activities
				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	
汽車零件研究及 發展中心有限公司®	Automotive Parts and Accessory Systems R&D Centre Ltd.®	香港 Hong Kong	港幣HKD 10,000元	100%	100%	–	研究及發展 Research and development
生產力科技(控股) 有限公司	HKPC Technology (Holdings) Company Limited	香港 Hong Kong	港幣HKD 10,000元	100%	100%	–	生產力局專利及 項目成果商品化 Commercialisation of patents and project deliverables of HKPC
生產力(控股) 有限公司	Productivity (Holdings) Limited	香港 Hong Kong	港幣HKD 20,000,000元	100%	100%	–	投資控股 Investment holding
生產力(廣州)諮詢 有限公司*	Productivity (Guangzhou) Consulting Co. Ltd.*	中國 PRC	港幣HKD 2,400,000元	100%	–	100%	顧問及培訓服務 Consultancy and training services
生產力(東莞)諮詢 有限公司*	Productivity (Dongguan) Consulting Co. Ltd.*	中國 PRC	港幣HKD 5,000,000元	100%	–	100%	顧問及培訓服務 Consultancy and training services

## 5 附屬公司投資 (續)

## 5 Investments in subsidiaries (continued)

集團及生產力局的附屬公司於2012年3月31日的詳情如下：(續)

Details of the Group's and the Council's subsidiaries as at 31 March 2012 are as follows: (continued)

名稱	Name	註冊成立及 營運地點 Place of incorporation and operations	已發行及 繳足資本 Particulars of issued and paid up capital	所有權比率 Proportion of ownership interest			主要業務 Principal activities
				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	
生產力 (深圳) 諮詢 有限公司 <sup>Ⓐ</sup>	Productivity (Shenzhen) Consulting Co. Ltd. <sup>#</sup>	中國 PRC	港幣HKD 1,610,000元	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 <sup>Ⓐ</sup>	Shenzhen SZ - HK Productivity Foundation Co. Ltd. <sup>#</sup>	中國 PRC	人民幣RMB 1,540,000元	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 <sup>Ⓐ</sup>	Shenzhen SZ - HK Productivity Foundation Training Institute <sup>#</sup>	中國 PRC	人民幣RMB 50,000元	64.94%	-	100%	培訓服務 Training services
力偉照明科技有限公司	ECO LED Lighting Technology Limited	香港 Hong Kong	港幣HKD 6,122,400元	51%	-	51%	設計及銷售發光 二極管照明系統 Designing and trading of LED lighting systems

Ⓐ 這家附屬公司是為特定目的註冊成立，並且獨立地管理，其營運獲政府直接資助。因此，這家附屬公司的財務業績並沒有包括在生產力局的綜合賬目內，因為生產力局對附屬公司的財務及經營政策並無控制權及重大影響。生產力局認為沒有在生產力局的綜合賬目合併計算的附屬公司財務業績並不重大。這家附屬公司並非由畢馬威會計師事務所審核。

# 附屬公司的財務報表日為2011年12月31日。

@ This subsidiary was incorporated for a specific purpose and was managed independently and its operation is directly subvented by the Government. Accordingly, the financial result of this subsidiary is not included in the consolidated accounts of the Council as the Council does not have control nor significant influence over the financial and operating policies of the subsidiary. The financial result of the subsidiary not dealt with in the consolidated accounts of the Council is not considered to be material by the Council. The subsidiary is not audited by KPMG.

# The subsidiaries have accounting period ended on 31 December 2011.

## 6 聯營公司權益

## 6 Interest in an associate

		集團 The Group	
		2012	2011
應佔淨資產	Share of net assets	<b>\$1,465,890</b>	\$1,412,059

聯營公司於2012年3月31日的詳情如下：

Details of the associate as at 31 March 2012 are as follows:

名稱	Name	註冊成立及 營運地點 Place of incorporation and operations	已發行及 繳足資本 Particulars of issued and paid up capital 人民幣 RMB	由附屬公司持 有的所有權比率 Proportion of ownership interest held by a subsidiary	主要業務 Principal activity
重慶渝港生產力 促進中心有限公司	Chongqing – Hong Kong Productivity Promotion Center Company Limited	中國 PRC	3,000,000	40%	顧問及培訓服務 Consultancy and training services

該聯營公司並非由畢馬威會計師事務所進行審核。

The associate is not audited by KPMG.

聯營公司的財務資料摘要如下：

Summary financial information on the associate:

		資產 Assets	負債 Liabilities	權益 Equity	收入 (虧損)/盈餘 Revenue (Loss)/Profit	
<b>2012</b>	<b>2012</b>					
100%	100 per cent	<b>\$4,064,449</b>	<b>\$(399,725)</b>	<b>\$3,664,724</b>	<b>\$ -</b>	<b>\$(39,268)</b>
集團實際權益	Group's effective interest	<b>1,625,780</b>	<b>(159,890)</b>	<b>1,465,890</b>	<b>-</b>	<b>(15,707)</b>
<b>2011</b>	<b>2011</b>					
100%	100 per cent	\$3,919,241	\$(389,093)	\$3,530,148	\$200,803	\$98,822
集團實際權益	Group's effective interest	1,567,696	(155,637)	1,412,059	80,321	39,529



## 7 應收賬款、預付款項及按金

## 7 Accounts receivable, prepayments and deposits

		集團 The Group		生產力局 The Council	
		2012	2011	2012	2011
應收賬款	Accounts receivable	<b>\$26,101,659</b>	\$15,202,698	<b>\$25,069,510</b>	\$14,125,726
呆賬準備	Allowance for doubtful debts	–	(149,170)	–	(149,170)
		<b>\$26,101,659</b>	\$15,053,528	<b>\$25,069,510</b>	\$13,976,556
預付款項、按金	Prepayments, deposits				
和其他應收款項	and other receivables	<b>22,001,169</b>	28,148,346	<b>21,331,327</b>	27,499,595
		<b>\$48,102,828</b>	\$43,201,874	<b>\$46,400,837</b>	\$41,476,151

所有應收賬款、預付款項及按金均預期於一年內收回或確認為支出。

All of the accounts receivable, prepayments and deposits are expected to be recovered or recognised as expenditure within one year.

### (a) 應收賬款減值

應收賬款的減值虧損以準備賬記錄。除非集團認為能收回有關數額的可能性極低，否則減值虧損會直接沖銷應收賬款（參閱附註2(g)(i)）。

### (a) Impairment of accounts receivable

Impairment losses in respect of accounts receivable are recorded using an allowance account unless the Group is satisfied that recovery of the amount is remote, in which case the impairment loss is written off against accounts receivable directly (see note 2(g)(i)).

下表概述對呆賬的減值虧損的變動：

The movement in the allowance for doubtful debts during the year is as follows:

		集團及生產力局 The Group and the Council	
		2012	2011
於4月1日	At 1 April	<b>\$149,170</b>	\$50,000
已確認的減值虧損	Impairment loss recognised	–	99,170
減值虧損轉回	Impairment loss reversed	<b>(10,000)</b>	–
已註銷的未收回金額	Uncollectible amounts written off	<b>(139,170)</b>	–
於3月31日	At 31 March	<b>\$ –</b>	\$149,170

## 7 應收賬款、預付款項及按金 (續)

### (a) 應收賬款減值 (續)

於2012年3月31日，集團及生產力局無個別評定為已減值的應收賬款(2011年：149,170元)。於2011年3月31日個別評定為減值的應收賬款與陷入財困的客戶有關，管理層經評估後預期將無法收回該等應收賬款。因此，生產力局已於2011年3月31日確認呆賬準備149,170元。

### (b) 並無減值的應收賬款

應收賬款於發票日起計30天內到期。有關生產力局的信貸政策的進一步詳情載列於附註23(a)。

非個別或共同地被認為已減值的應收賬款的賬齡分析如下：

## 7 Accounts receivable, prepayments and deposits (continued)

### (a) Impairment of accounts receivable (continued)

At 31 March 2012, none of the Group's and the Council's accounts receivable was individually determined to be impaired (2011: \$149,170). The individually impaired receivables at 31 March 2011 related to customers that were in financial difficulties and management assessed that the receivables are not expected to be recovered. Consequently, allowance for doubtful debts of \$149,170 was recognised as at 31 March 2011.

### (b) Accounts receivable that is not impaired

Accounts receivable is due within 30 days from the date of billing. Further details on the Council's credit policy are set out in note 23(a).

The ageing analysis of accounts receivable that are neither individually nor collectively considered to be impaired is as follows:

		集團 The Group		生產力局 The Council	
		2012	2011	2012	2011
非逾期或減值	Neither past due nor impaired	\$16,581,919	\$10,363,055	\$15,946,683	\$9,726,779
逾期一個月內	Less than 1 month past due	\$5,583,340	\$2,639,328	\$5,241,982	\$2,569,780
逾期一至三個月	1 to 3 months past due	1,993,695	2,051,145	1,993,695	1,679,997
逾期三個月以上	More than 3 months past due	1,942,705	—	1,887,150	—
		\$9,519,740	\$4,690,473	\$9,122,827	\$4,249,777
		\$26,101,659	\$15,053,528	\$25,069,510	\$13,976,556

未逾期或減值的應收款與多名近期並無拖欠還款記錄的不同類型客戶有關。

逾期未收回但並無減值的應收款與生產力局許多擁有良好往績記錄的獨立客戶有關。根據以往經驗，由於信貸素質並無重大變動，而且管理層認為該等結餘仍可全數收回，因此管理層相信並無需要就該等結餘計提減值準備。

Receivables that were neither past due nor impaired relate to a wide range of customers for whom there was no recent history of default.

Receivables that were past due but not impaired relate to a number of independent customers that have a good track record with the Group. Based on past experience, management believes that no impairment allowance is necessary in respect of these balances as there has not been a significant change in credit quality and the balances are still considered fully recoverable.

## 8 銀行存款及現金

## 8 Cash at bank and in hand

		集團 The Group		生產力局 The Council	
		2012	2011	2012	2011
三個月后到期的定期存款	Fixed deposits with maturity over 3 months at acquisition	<b>\$41,195,642</b>	\$40,169,885	<b>\$13,450,415</b>	\$40,169,885
銀行存款	Cash at bank	<b>\$145,664,620</b>	\$137,546,700	<b>\$142,295,076</b>	\$110,973,612
現金	Cash in hand	<b>294,111</b>	392,422	<b>258,764</b>	307,566
		<b>\$145,958,731</b>	\$137,939,122	<b>\$142,553,840</b>	\$111,281,178
資產負債表內銀行存款和現金總額	Total cash at bank and in hand in the balance sheets	<b>\$187,154,373</b>	\$178,109,007	<b>\$156,004,255</b>	\$151,451,063
三個月后到期的定期存款	Fixed deposits with maturity over 3 months at acquisition	<b>(41,195,642)</b>	(40,169,885)		
綜合現金流量表內銀行存款和現金總額	Cash and cash equivalents in the consolidated cash flow statement	<b>\$145,958,731</b>	\$137,939,122		

於2012年3月31日，集團及生產力局的銀行存款包括存放在國內銀行的款項分別28,381,618元（2011年：23,415,275元）及12,666元（2011年：154,453元），這些存款的匯款手續須按照中國政府相關的外匯控制法規進行。

Cash at bank of the Group and the Council as at 31 March 2012 includes \$28,381,618 (2011: \$23,415,275) and \$12,666 (2011: \$154,453) respectively 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.

## 9 應付賬款及應計費用

## 9 Accounts payable and accruals

		集團 The Group		生產力局 The Council	
		2012	2011	2012	2011
應付賬款	Trade payables	<b>\$21,984,486</b>	\$17,539,723	<b>\$21,984,486</b>	\$17,539,723
預收賬款	Receipts in advance	<b>81,380,431</b>	78,613,482	<b>75,010,755</b>	71,998,084
年假補償撥備 (附註)	Provision for annual leave compensation (note)	<b>20,503,668</b>	22,604,441	<b>20,503,668</b>	22,579,668
應計費用及 其他應付款	Accruals and other payables	<b>30,132,516</b>	35,813,033	<b>28,552,824</b>	35,091,831
		<b>\$154,001,101</b>	\$154,570,679	<b>\$146,051,733</b>	\$147,209,306

所有應收賬款、應計費用及其他應付款均預期於一年內清償。

All of the trade payables, accruals and other payables are expected to be settled within one year.

附註：

Note:

### 年假補償撥備

### Provision for annual leave compensation

		集團 The Group	生產力局 The Council
於2011年4月1日	At 1 April 2011	\$22,604,441	\$22,579,668
已作出的額外撥備	Additional provision made	1,554,322	1,554,322
已動用的撥備	Provision utilised	(3,655,095)	(3,630,322)
於2012年3月31日	At 31 March 2012	\$20,503,668	\$20,503,668

根據香港《僱傭條例》，服務滿一整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，收取所賺取但未使用的年假薪酬的現金款項，款額視乎僱員的最後薪金及於結算日剩餘的年假日數而定。

Under the Hong Kong 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. The balance is dependent on the employees' final salary and annual leave days remaining at the balance sheet date.



## 10 應付非受控制附屬公司款項、應付聯營公司款項及應收／付附屬公司款項

應付非受控制附屬公司款項、應付聯營公司款項及應收／付附屬公司款項均為無抵押、不帶息，並可按要求隨時收回／償還。

## 10 Amount due to a non-controlled subsidiary, amount due to an associate and amounts due from/to subsidiaries

Amount due to a non-controlled subsidiary, amount due to an associate and amounts due from/to subsidiaries are unsecured, non-interest bearing and recoverable/repayable on demand.

## 11 政府貸款

## 11 Government loan

### 集團及生產力局

### The Group and the Council

		2012	2011
本金	Principal	\$ -	\$249,425,000
資本化利息	Capitalised interest	-	18,385,117
		\$ -	\$267,810,117
以往年度已償還數額	Amounts repaid in prior years	-	(254,784,714)
本年度償還的數額	Amount repaid in the current year	-	(13,025,403)
		\$ -	\$ -

由政府提供以興建生產力大樓的貸款須根據香港發鈔銀行所定的最優惠貸款利率按日計算利息。

The loan, provided by the Government to fund the construction of the HKPC Building, bears interest calculated on a daily basis at the best lending rates quoted by the note-issuing banks of Hong Kong.

本金及資本化利息分20年，每年1期償還，最後一期還款已於2010年12月償還。每年分期償還的款項由政府每年資助。

The principal and capitalised interest is repayable by twenty annual instalments and the last instalment has been settled in December 2010. Funding for payment of the annual instalment is obtained by an annual government subvention.

## 12 資本資助金及儲備

## 12 Capital subvention fund and reserves

			集團		生產力局	
		附註	The Group		The Council	
		Note	2012	2011	2012	2011
資本資助金	Capital subvention fund	(a)	\$231,915,052	\$232,416,514	\$231,915,052	\$232,416,514
收入資助儲備	Revenue reserve	(b)	46,914,080	37,216,963	47,679,734	39,697,382
			\$278,829,132	\$269,633,477	\$279,594,786	\$272,113,896
換算儲備	Exchange reserve	(c)	2,790,934	2,181,684		
			\$281,620,066	\$271,815,161		
非控股股東	Non-controlling	(d)	2,514,404	3,093,714		
權益	interests					
			\$284,134,470	\$274,908,875		

### (a) 資本資助金

#### 集團及生產力局

### (a) Capital subvention fund

#### The Group and the Council

		2012	2011
於4月1日	At 1 April	<b>\$232,416,514</b>	\$212,619,888
用作購入固定資產的 政府資助	Government subvention for purchase of fixed assets		
– 已動用款項	– funds spent	<b>\$16,337,000</b>	\$17,653,000
– 資源分配計劃 (參閱附註(ii))	– RAE (note (ii))	<b>4,816,991</b>	7,855,061
用作償還政府貸款的 政府資助	Government subvention for repayment of government loan		
– 本金 (參閱附註11)	– principal (see note 11)	–	13,025,403
– 利息	– interest	–	926,912
轉自／(往) 收支賬目 以配對下列項目的 相關費用	Transfer from/(to) income and expenditure account to match with the related costs of		
– 處置固定資產收益／(虧損)	– gain/(loss) on disposal of fixed assets	<b>181,278</b>	(611,379)
– 年度折舊費用 (參閱附註4(b))	– depreciation charge for the year (see note 4(b))	<b>(21,873,662)</b>	(18,570,001)
– 政府貸款利息支出	– interest expenses on government loan	–	(926,912)
轉自收支賬目	Transfer from income and expenditure account	<b>36,931</b>	444,542
		<b>\$(501,462)</b>	\$19,796,626
於3月31日	At 31 March	<b>\$231,915,052</b>	\$232,416,514

## 12 資本資助金及儲備 (續)

### (a) 資本資助金 (續)

附註：

(i) 資本資助金是為了記錄購置固定資產、償還政府貸款及為興建生產力大樓向政府借入貸款的應計利息、固定資產的折舊以及以往年度出售固定資產的收益／(虧損) 的累積影響而產生。

(ii) 根據政府的資源分配計劃，政府財經事務及庫務局邀請生產力局通過創新科技署申請每年度政府整筆資助外的額外經常資源撥款。2009年11月，據創新科技署通知，政府已就此向生產力局批出兩項資源分配計劃撥款（合共1,410萬元），詳情如下：

(a) 990萬元，以供生產力局新設一間電磁兼容測試室之用；及

(b) 420萬元，以供生產力局提升現有可靠性測試服務之用。

截至2012年3月31日止年度內，已動用資源分配計劃撥款4,816,991元以購置設備（2011年：7,855,061元）。

### (b) 收入儲備

## 12 Capital subvention fund and reserves (continued)

### (a) Capital subvention fund (continued)

Notes:

(i) This fund was created for recording the cumulative effect of the purchase of fixed assets, repayment of government loan and interest accrued for the loan borrowed from the Government for the construction of the HKPC Building, depreciation charges of fixed assets and gain/(loss) on disposal of fixed assets in prior years.

(ii) Under the Government's RAE, the Financial Services and the Treasury Bureau of the Government invites bids via Innovation and Technology Commission ("ITC") for additional recurrent resources on top of the annual block grant. In November 2009, ITC informed that the Government had granted two bids (in total of \$14,100,000 RAE fund) to the Council and the details were as follows:

(a) \$9,900,000 for setting up a new electromagnetic compatibility chamber in the Council; and

(b) \$4,200,000 for upgrading the current reliability testing services of the Council.

During the year ended 31 March 2012, \$4,816,991 (2011: \$7,855,061) of RAE fund was used for the purchase of equipment.

### (b) Revenue reserve

		集團 The Group		生產力局 The Council	
		2012	2011	2012	2011
於4月1日	At 1 April	<b>\$37,216,963</b>	\$19,006,235	<b>\$39,697,382</b>	\$21,781,197
轉自收支賬目	Transfer from income and expenditure account	<b>9,697,117</b>	18,210,728	<b>7,982,352</b>	17,916,185
於3月31日	At 31 March	<b>\$46,914,080</b>	\$37,216,963	<b>\$47,679,734</b>	\$39,697,382

收入儲備是為了記錄生產力局及集團的累計盈餘／(虧損) 而產生。

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

## 12 資本資助金及儲備 (續)

## 12 Capital subvention fund and reserves (continued)

### (c) 換算儲備

### (c) Exchange reserve

		集團 The Group	
		2012	2011
於4月1日	At 1 April	<b>\$2,181,684</b>	\$2,090,042
換算中國附屬公司賬目 的匯兌差異	Exchange difference on translation of accounts of PRC subsidiaries	<b>609,250</b>	91,642
於3月31日	At 31 March	<b>\$2,790,934</b>	\$2,181,684

換算儲備包括換算香港境外業務賬目而產生的所有匯率差額，並已按照附註2(p)所載的會計政策處理。

The exchange reserve comprises all foreign exchange differences arising from the translation of the accounts of operations outside Hong Kong. The reserve is dealt with in accordance with the accounting policies set out in note 2(p).

### (d) 非控制性權益

### (d) Non-controlling interests

		集團 The Group	
		2012	2011
於4月1日	At 1 April	<b>\$3,093,714</b>	\$3,605,732
應佔附屬公司的換算儲備	Share of exchange reserve in a subsidiary	<b>23,720</b>	13,300
年度應佔虧損	Share of loss for the year	<b>(603,030)</b>	(525,318)
於3月31日	At 31 March	<b>\$2,514,404</b>	\$3,093,714



## 12 資本資助金及儲備 (續)

### (e) 每年度政府整筆資助

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節，生產力局可以將從每年度政府整筆資助中節省所得的金額保留作為儲備。不論在任何時間，該儲備水平平均不得高於生產力局於有關財政年度所獲的每年度政府整筆資助額的15%。2011/2012年度的政府整筆資助總額為1.780億元(2010/2011年度：1.714億元)。生產力局已按備忘錄在本年度和以往年度全數動用所獲的政府整筆資助。

### (f) 資本管理

集團所界定的「資本」包括資本資助金及儲備的所有組成部分。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。

集團管理資本的主要目標是保障集團持續經營的能力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。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。

## 12 Capital subvention fund and reserves (continued)

### (e) Annual block grant

In accordance with section 8 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 total block grant for the year of 2011/2012 was \$178.0 million (2010/2011: \$171.4 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.

### (f) Capital management

The Group defines "capital" as including all components of capital subvention fund and reserves. 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 primarily 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 requirements.

## 13 政府資助

### 集團及生產力局

## 13 Government subvention

### The Group and the Council

		2012	2011
經常活動的資助	Subvention for recurrent activities	\$161,641,000	\$153,748,000

## 14 服務收入

## 14 Services income

		集團 The Group		生產力局 The Council	
		2012	2011	2012	2011
顧問服務	Consultancy	\$275,344,883	\$254,397,797	\$270,612,320	\$249,448,290
培訓	Training	22,073,216	22,638,797	21,583,253	21,012,213
製造業支援服務	Manufacturing support	21,242,639	23,409,585	21,242,639	23,409,585
銷售刊物及廣告	Publications and advertising	688,065	1,124,384	688,065	1,124,384
展覽會及考察團	Exhibitions and study mission	14,955,167	9,281,809	13,677,023	7,728,698
		\$334,303,970	\$310,852,372	\$327,803,300	\$302,723,170

## 15 其他收入

## 15 Other income

		集團 The Group		生產力局 The Council	
		2012	2011	2012	2011
租金收入	Rental income	\$7,861,921	\$8,918,124	\$7,861,921	\$9,088,266
利息收入	Interest income	1,276,917	671,449	1,229,177	623,769
其他	Others	1,453,627	2,274,073	627,250	2,494,104
		\$10,592,465	\$11,863,646	\$9,718,348	\$12,206,139

## 16 職員薪俸

## 16 Staff emoluments

		集團 The Group		生產力局 The Council	
		2012	2011	2012	2011
薪金及津貼	Salaries & allowances	\$244,293,023	\$225,975,843	\$241,411,634	\$223,963,509
約滿酬金	Gratuities	1,237,301	434,503	1,237,301	434,503
總裁級職員旅費	Directorate passages	417,448	432,808	417,448	432,808
超時工作、膳食及 其他津貼	Overtime, subsistence and other allowances	559,960	484,359	559,960	484,359
職員住屋及 傢具津貼	Staff housing and furniture allowances	9,928,052	9,376,458	9,928,052	9,376,458
職員教育津貼	Staff education allowances	1,893,640	1,976,427	1,893,640	1,976,427
退休金計劃供款	Retirement schemes contribution	28,270,561	27,120,102	28,270,561	27,107,807
醫療福利計劃	Medical benefits scheme	7,605,011	5,993,210	7,605,011	5,993,210
		\$294,204,996	\$271,793,710	\$291,323,607	\$269,769,081

## 16 職員薪俸 (續)

附註：

- (a) 生產力局的臨時僱員支出合計2,840,757元(2011年：4,625,726元)，已計入行政支出(附註19)。
- (b) 項目僱員支出合計11,885,802元(2011年：9,743,718元)及6,304,692元(2011年：5,274,074元)，已分別計入集團及生產力局的項目相關支出(附註19)。

## 16 Staff emoluments (continued)

Notes:

- (a) Temporary staff costs of the Group amounting to \$2,840,757 (2011: \$4,625,726) has been charged to general and administrative expenses under note 19.
- (b) Project staff costs amounting to \$11,885,802 (2011: \$9,743,718) and \$6,304,692 (2011: \$5,274,074) have been charged to project related expenses of the Group and the Council respectively under note 19.

## 17 高級管理人員薪酬

高級管理人員就其向集團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：

## 17 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 are listed as follows:

		集團及生產力局 The Group and the Council	
		2012	2011
麥鄧碧儀，總裁	Agnes Mak, Executive Director	<b>\$3,249,307</b>	\$1,284,516
馮永業，總裁	Wilson Fung, Executive Director	—	814,492
潘永生，副總裁(科技發展)	Joseph Poon, Director (Technology Development)	<b>2,331,070</b>	2,214,253
宋兆麟，副總裁(企業創新)	Edmund Sung, Director (Business Innovation)	<b>1,736,747</b>	2,209,224
林植廷，副總裁(機構事務)	Tony Lam, Director (Corporate Services)	<b>2,656,821</b>	2,761,417
		<b>\$9,973,945</b>	\$9,283,902

## 18 生產力局理事會各委員的薪酬

於年內，生產力局主席及理事會各委員均無就其向生產力局提供服務收取任何薪酬(2011年：零)。

## 18 Council members' remuneration

During the year, the Chairman and members of the Council did not receive any remuneration for their services rendered to the Council (2011: \$Nil).

## 19 其他支出

## 19 Other expenses

		集團 The Group		生產力局 The Council	
		2012	2011	2012	2011
一般及行政支出	General and administrative expenses	<b>\$42,360,781</b>	\$36,347,548	<b>\$36,394,651</b>	\$33,129,792
項目相關支出	Project related expenses	<b>147,090,689</b>	134,451,050	<b>151,300,769</b>	131,639,300
處置固定資產 (收益)/虧損	(Profit)/loss on disposal of fixed assets	<b>(181,278)</b>	620,403	<b>(181,278)</b>	611,379
折舊	Depreciation	<b>21,962,720</b>	18,641,745	<b>21,873,662</b>	18,570,001
政府貸款利息支出	Interest expenses on government loan	—	926,912	—	926,912
其他支出	Other expenses	<b>13,412,932</b>	15,660,165	<b>12,124,338</b>	15,778,409
		<b>\$224,645,844</b>	\$206,647,823	<b>\$221,512,142</b>	\$200,655,793

## 20 稅項

## 20 Taxation

(a) 綜合收支賬目所示的稅項為：

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

		2012	2011
本期稅項 – 香港利得稅	Current tax – Hong Kong Profits Tax		
以往年度準備補提	Under-provision in respect of prior years	\$ –	\$22,203
本期稅項 – 海外	Current tax – Overseas		
年度稅項	Provision for the year	232,254	18,151
		<b>\$232,254</b>	<b>\$40,354</b>

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，因此毋須繳納任何香港利得稅。

The Council is not subject to any 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.

由於香港附屬公司本年度錄得稅項虧損，故不需要作香港利得稅準備。

No provision for Hong Kong Profits Tax for Hong Kong subsidiaries has been made as they sustained losses for taxation purposes during the year.

中國附屬公司的稅項是按相關省分的適當現行稅率計徵。

Taxation for PRC subsidiaries is charged at the appropriate current rates of taxation ruling in the relevant provinces.

(b) 稅務支出與會計虧損以適用稅率作出的對賬：

(b) Reconciliation between tax expenses and accounting deficit at applicable tax rates:

		2012	2011
除稅前虧損	Deficit before taxation	<b>\$(12,329,112)</b>	<b>\$(1,937,986)</b>
按適用稅率計算除稅前虧損的名義稅項	Notional tax on deficit before tax, calculated at applicable rate	<b>\$405,543</b>	<b>\$(94,782)</b>
不可抵扣支出的稅項影響	Tax effect of non-deductible expenses	<b>20,915</b>	<b>51,545</b>
未確認和未利用稅項虧損的稅項影響	Tax effect of unused tax losses not recognised	<b>278,914</b>	<b>217,680</b>
以往年度已利用稅項虧損的稅項影響	Tax effect of prior years' tax losses utilised	<b>(473,118)</b>	<b>(156,292)</b>
上年度準備少提	Under-provision in respect of prior years	<b>–</b>	<b>22,203</b>
實際稅項支出	Actual tax expense	<b>\$232,254</b>	<b>\$40,354</b>



## 20 稅項 (續)

## 20 Taxation (continued)

### (c) 應繳／(預付) 稅項

綜合資產負債表所示的本期所得稅為：

### (c) Tax payable/(recoverable)

Current taxation in the consolidated balance sheet represents:

		2012	2011
年度稅項	Provision for the year	<b>\$232,254</b>	\$40,354
已付的香港利得稅	Hong Kong Profits Tax paid	–	(44,406)
已付的中國企業所得稅	PRC Corporate Income Tax paid	<b>(136,097)</b>	(18,151)
		<b>\$96,157</b>	\$(22,203)

### (d) 遞延稅項資產與負債

集團於2012和2011年3月31日並無須予確認的重大遞延稅項資產或負債。

### (d) Deferred tax assets and liabilities

The Group has no material deferred tax assets or liabilities requiring recognition as at 31 March 2012 and 2011.

## 21 綜合現金流量表附註

## 21 Notes to the consolidated cash flow statement

年度除稅前虧損與營運活動的現金流入淨額的對賬：

Reconciliation of deficit before taxation for the year to net cash inflow from operating activities:

		2012	2011
在綜合收支賬目處理的 除稅前虧損	Deficit before taxation dealt with in the consolidated income and expenditure account	<b>\$(12,329,112)</b>	\$(1,937,986)
消耗品增加	Increase in consumables	<b>(26,621)</b>	(30,700)
應收賬款、預付款項及 按金增加	Increase in accounts receivable, prepayments and deposits	<b>(4,900,954)</b>	(16,376,010)
應付非受控制附屬公司款項 (減少)／增加	(Decrease)/increase in amount due to a non-controlled subsidiary	<b>(27,575)</b>	16,349
應付賬款及應計費用 (減少)／增加	(Decrease)/increase in accounts payable and accruals	<b>(569,577)</b>	19,702,995
利息收入	Interest income	<b>(1,276,917)</b>	(671,449)
處置固定資產(收益)／虧損	(Profit)/loss on disposal of fixed assets	<b>(181,278)</b>	620,403
生產力局固定資產折舊	Depreciation on fixed assets of the Council	<b>21,873,662</b>	18,570,001
附屬公司固定資產折舊	Depreciation on fixed assets of subsidiaries	<b>89,058</b>	71,744
政府貸款利息支出	Interest expenses on government loan	–	926,912
應佔聯營公司虧損／(盈餘)	Share of loss/(profit) of an associate	<b>15,707</b>	(39,529)
匯率差異	Exchange differences	<b>(614,391)</b>	(217,597)
營運現金流入淨額	Net cash inflow from operations	<b>\$2,052,002</b>	\$20,635,133

## 22 經營租賃安排

## 22 Operating lease arrangements

### (a) 作為承租人

於2012年3月31日，集團及生產力局根據不可撤銷的經營租賃於未來應付的最低租賃總額如下：

土地及建築物	Land and buildings	集團 The Group		生產力局 The Council	
		2012	2011	2012	2011
第一年內	Within 1 year	<b>\$848,500</b>	\$1,600,678	\$ -	\$84,620
第二至第五年內	After 1 year but within 5 years	<b>211,806</b>	273,698	-	-
		<b>\$1,060,306</b>	\$1,874,376	\$ -	\$84,620

本年度，於綜合收支賬目中被確認為土地租賃及建築物的費用為1,794,148元（2011年：2,008,961）。

At 31 March 2012, the Group and the Council had future aggregate minimum lease payments under non-cancellable operating leases as follows:

During the year, \$1,794,148 (2011: \$2,008,961) was recognised as an expense in the consolidated income and expenditure account in respect of leasing of land and buildings.

這些租賃一般初步為期一至五年，並且有權選擇續期，屆時所有條款均可重新商定。各項租賃均不包含或有租金。

The leases typically run for an initial period of one to five years, with an option to renew the lease when all terms are renegotiated. None of the leases includes contingent rentals.

### (b) 作為出租人

於2012年3月31日，集團及生產力局根據不可撤銷的經營租賃於未來應收的最低租賃總額如下：

土地及建築物	Land and buildings	集團 The Group		生產力局 The Council	
		2012	2011	2012	2011
第一年內	Within 1 year	<b>\$910,176</b>	\$910,176	<b>\$910,176</b>	\$910,176
第二至第五年內	After 1 year but within 5 years	<b>910,176</b>	1,820,352	<b>910,176</b>	1,820,352
		<b>\$1,820,352</b>	\$2,730,528	<b>\$1,820,352</b>	\$2,730,528

這些租賃一般初步為期兩年，並且有權選擇續期，屆時所有條款均可重新商定。各項租賃均不包含或有租金。

At 31 March 2012, the Group and Council had future aggregate minimum lease receivables under non-cancellable operating leases as follows:

The leases typically run for an initial period of two years, with an option to renew the lease when all terms are renegotiated. None of the leases includes contingent rentals.

## 23 金融風險管理及公允價值確定

生產力局的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。

本集團的現金存放在良好信貸評級的金融機構及於各金融機構所承受有限的信貸風險。有鑑於其良好信貸評級，本集團並不預期任何金融機構未能履行義務。

於結算日，集團出現的信貸風險集中情況，相當於應收集團五大客戶的應收賬款的18% (2011年：23%)。

信貸風險的最高額度在資產負債表列示為各項金融資產於扣除任何減值準備後的賬面金額。

關於集團受到的來自於應收賬款的信貸風險的數量分析，列示於附註7。

### (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，應付合約性及合理可預見的負債於到期償還時所需。

下表載列集團及生產力局的金融負債於結算日的剩餘合約期限，並以合約未折現現金流量（包括採用合約利率計算的利息付款或（如浮動利息）按照於結算日的現行利率）以及集團及生產力局須還款的最早日期為準：

## 23 Financial risk management and fair values

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 accounts receivable. Management has a credit policy in place and exposure to these credit risks are monitored on an ongoing basis.

Cash is deposited with financial institutions with sound credit ratings and the Group has exposure limit to any single financial institution. Given their high credit ratings, the Group does not expect any of these financial institutions will fail to meet their obligations.

At the balance sheet date, the Group had a concentration of credit risk as 18% (2011: 23%) of total accounts receivable was due from the Group's five largest customers.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet after deducting any impairment allowance.

Further quantitative disclosures in respect of the Group's exposure to credit risk arising from accounts receivable are set out in note 7.

### (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 balance sheet date of the Group and the Council's financial liabilities, which are based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on rates current at the balance sheet date) and the earliest date the Group and the Council can be required to pay:

## 23 金融風險管理及公允價格確定 (續)

## 23 Financial risk management and fair values

(continued)

### (b) 流動資金風險 (續)

### (b) Liquidity risk (continued)

#### 集團

#### The Group

		2012				
		賬面金額 Balance sheet carrying amount	合約未折現 現金流量總額 contractual undiscounted cash outflow	一年內 或按要求 Within 1 year or on demand	超過一年	超過兩年
					但少於兩年 More than 1 year but less than 2 years	但少於五年 More than 2 years but less than 5 years
應付賬款及應計費用	Accounts payable and accruals	\$154,001,101	\$154,001,101	\$154,001,101	\$ -	\$ -
應付非受控制附屬公司款項	Amount due to a non-controlled subsidiary	350,080	350,080	350,080	-	-
應付聯營公司款項	Amount due to an associate	793,978	793,978	793,978	-	-
		\$155,145,159	\$155,145,159	\$155,145,159	\$ -	\$ -

		2011				
		賬面金額 Balance sheet carrying amount	合約未折現 現金流量總額 contractual undiscounted cash outflow	一年內 或按要求 Within 1 year or on demand	超過一年	超過兩年
					但少於兩年 More than 1 year but less than 2 years	但少於五年 More than 2 years but less than 5 years
應付賬款及應計費用	Accounts payable and accruals	\$154,570,679	\$154,570,679	\$154,570,679	\$ -	\$ -
應付非受控制附屬公司款項	Amount due to a non-controlled subsidiary	377,655	377,655	377,655	-	-
應付聯營公司款項	Amount due to an associate	756,615	756,615	756,615	-	-
		\$155,704,949	\$155,704,949	\$155,704,949	\$ -	\$ -



## 23 金融風險管理及公允價格確定 (續) 23 Financial risk management and fair values (continued)

### (b) 流動資金風險 (續) (b) Liquidity risk (continued)

#### 生產力局

#### The Council

		2012				
		合約未折現		一年內	超過一年	超過兩年
		賬面金額	現金流量總額	或按要求	但少於兩年	但少於五年
		Balance	Total		More than	More than
		sheet	contractual	Within	1 year but	2 years but
		carrying	undiscounted	1 year or	less than	less than
		amount	cash outflow	on demand	2 years	5 years
應付賬款及應計費用	Accounts payable and accruals	\$146,051,733	\$146,051,733	\$146,051,733	\$ -	\$ -
應付附屬公司款項	Amount due to subsidiaries	12,914,999	12,914,999	12,914,999	-	-
		\$158,966,732	\$158,966,732	\$158,966,732	\$ -	\$ -

		2011				
		合約未折現		一年內	超過一年	超過兩年
		賬面金額	現金流量總額	或按要求	但少於兩年	但少於五年
		Balance	Total		More than	More than
		sheet	contractual	Within	1 year but	2 years but
		carrying	undiscounted	1 year or	less than	less than
		amount	cash outflow	on demand	2 years	5 years
應付賬款及應計費用	Accounts payable and accruals	\$147,209,306	\$147,209,306	\$147,209,306	\$ -	\$ -
應付附屬公司款項	Amount due to subsidiaries	11,450,283	11,450,283	11,450,283	-	-
		\$158,659,589	\$158,659,589	\$158,659,589	\$ -	\$ -

### (c) 利率風險

集團的借款是由政府發放，詳情載列於賬目的附註11。生產力局認為目前並無重大利率風險，因為政府貸款已全數償還。

### (c) Interest rate risk

The Group's borrowing is advanced from the Government, as disclosed in note 11 to the accounts. The Council considers that there is no exposure to significant interest rate risk as the government loan had been fully repaid.

## 23 金融風險管理及公允價格確定 (續)

### (d) 外幣風險

集團須就以美元、人民幣、日圓及歐元計值的部分收入及成本承擔外幣風險。由於港元與美元掛鈎，集團認為港元兌美元的匯率出現波動的風險不大。就以人民幣、日圓及歐元計值的收入及成本而言，如果出現短期的失衡情況，集團會在必要時按現貨匯率買賣外幣，以確保將淨風險額度維持在可接受的水平。

#### (i) 外幣風險額度

下表載列生產力局於結算日因確認以集團的功能貨幣以外的一種貨幣計值的資產或負債而須面對的貨幣風險。

#### 集團

		外幣風險額度 Exposure to foreign currencies							
		2012				2011			
		美元 USD	人民幣 RMB	日圓 JPY	歐元 EUR	美元 USD	人民幣 RMB	日圓 JPY	歐元 EUR
應收賬款、預付款項及按金	Accounts receivable, prepayment and deposits	-	1,370,033	-	-	-	1,360,799	-	-
銀行存款及現金	Cash at bank and in hand	22,481	31,411,641	60,767	2,989	19,504	20,273,350	204,193	2,320
應付賬款及應計費用	Accounts payable and accruals	(71,563)	(6,812,391)	(363,750)	(8,206)	(23,974)	(6,546,916)	(949,882)	(127,245)
淨外幣風險額度	Net exposure to currency risk	(49,082)	25,969,283	(302,983)	(5,217)	(4,470)	15,087,233	(745,689)	(124,925)

#### 生產力局

		外幣風險額度 Exposure to foreign currencies							
		2012				2011			
		美元 USD	人民幣 RMB	日圓 JPY	歐元 EUR	美元 USD	人民幣 RMB	日圓 JPY	歐元 EUR
銀行存款及現金	Cash at bank and in hand	22,481	8,394,487	60,767	2,989	19,504	658,635	204,193	2,320
應付賬款及應計費用	Accounts payable and accruals	(71,563)	(449,724)	(363,750)	(8,206)	(23,974)	(252,856)	(949,882)	(127,245)
淨外幣風險額度	Net exposure to currency risk	(49,082)	7,944,763	(302,983)	(5,217)	(4,470)	405,779	(745,689)	(124,925)

## 23 Financial risk management and fair values (continued)

### (d) Foreign currency risk

The Group is exposed to currency risks through certain income and cost that are denominated in United States dollars ("USD"), Renminbi ("RMB"), Japanese Yen ("JPY") and Euro ("EUR"). As the Hong Kong dollars ("HKD") are pegged to the USD, the Group considers the risk of movements in exchange rates between the HKD and the USD to be insignificant. For income and expenditure denominated in RMB, JPY and EUR, the Group ensures that the net exposure is kept to an acceptable level by buying or selling foreign currencies at spot rates where necessary to address short-term imbalances.

#### (i) Exposure to currency risk

The following table details the Group's and Council's exposure at the balance sheet date to currency risk arising from recognised assets or liabilities denominated in a currency other than the Group's functional currency.

#### The Group

## 23 金融風險管理及公允價格確定 (續)

## 23 Financial risk management and fair values

(continued)

### (d) 外幣風險 (續)

### (d) Foreign currency risk (continued)

#### (ii) 敏感度分析

假設於2012年3月31日有關的外幣升值／貶值5% (2011: 5%)，而這項變動已應用於集團各家實體於該日已存在並以有關實體的功能貨幣以外的貨幣計值的金融工具之外匯風險，在所有其他可變因素維持不變的情況下，預計這對集團本年度的盈餘和儲備結餘總額不會構成重大影響。

上文提及的集團實體所承受的外匯風險指管理層對由結算日至下一年度結算日止期間可能發生的合理匯率變動所進行的評估。

#### (ii) Sensitivity analysis

Assuming that the relevant foreign currencies had strengthened/weakened by 5% (2011: 5%) at 31 March 2012 and the changes had been applied to each of the group entities' exposure to foreign exchange risk for financial instruments denominated in a currency other than the functional currency of the entity to which they relate and in existence at that date, with all other variables held constant, the impact on the Group's surplus for the year and total reserves is not expected to be material.

The group entities' exposures to foreign currency risk, as stated above, represent management's assessment of a reasonably possible change in foreign exchange rates during the period from the balance sheet date until the next annual balance sheet date.

### (e) 公允價值

所有金融工具於2012和2011年3月31日的賬面金額與其公允價值沒有重大差異。

### (e) Fair values

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2012 and 2011.

## 24 或有負債

於2012年3月31日，生產力局未有或有負債。2011年12月31日的或有負債為生產力局採購時所發出由銀行擔保的信用證合計港幣4,983,482元。

## 24 Contingent liability

The Council does not have any contingent liability as at 31 March 2012. At 31 March 2011, there was contingent liability in respect of a letter of credit guaranteed from a bank for the purchases made by the Council amounting to \$4,983,482.

## 25 重大關聯方交易

除本賬目另有披露的交易及結餘外，集團曾經於年內進行以下重大關聯方交易：

- (i) 生產力局理事會各委員是由政府行政長官委任。政府可對生產力局發揮重大影響力，而生產力局與政府之間的交易被視為關聯方交易，須於本賬目分開列示。年內，生產力局曾與政府進行下列重大關聯方交易：

## 25 Material related party transactions

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

- (i) Council Membership of the Council is appointed by 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 accounts. During the year, the Council had the following material related party transactions with the Government:

		2012	2011
償還政府貸款及利息	Repayment of government loan and interest	\$ -	\$13,952,315
收取政府資助，用於：	Receipt of government subvention used for:		
－ 購入固定資產	－ purchase of fixed assets	16,337,000	17,653,000
－ 償還政府貸款及利息	－ repayment of government loan and interest	-	13,952,315
－ 經常活動	－ recurrent activities	161,641,000	153,748,000
－ 資源分配計劃	－ RAE	4,816,991	7,855,061

- (ii) 集團其他重大關聯方交易：

- (ii) Other material related party transactions of the Group entered into during the year:

	附註 Note	2012	2011
向非受控制附屬公司收取的服務收入	Service income earned from a non-controlled subsidiary (1)	\$2,645,388	\$21,012,449
向非受控制附屬公司收取的租金收入	Rental income received from a non-controlled subsidiary (2)	1,435,920	1,576,920

附註：

Notes:

- (1) 向非受控制附屬公司收取的服務收入與所提供的服務有關，並按照生產力局與其他客戶交易的類似條款計算。

- (1) Service income earned from a non-controlled subsidiary relates to services provided and is based on terms similar to the Council's transactions with other customers.

- (2) 向非受控制附屬公司收取的租金收入與租賃協議的條款有關，並按照生產力局與其他客戶交易的類似條款計算。

- (2) Rental income received from a non-controlled subsidiary relates to tenancy agreement terms and is based on terms similar to the Council's transactions with other customers.



## 26 已頒布但在截至2012年3月31日止會計年度尚未生效的修訂、新準則及詮釋可能帶來的影響

截至本賬目刊發日，香港會計師公會已頒布多項在截至2012年3月31日止會計年度尚未生效，亦沒有在本賬目採用的修訂、新準則及詮釋。這些修訂包括下列可能與集團有關的項目。

	在以下日期 或之後開始的 會計期間生效
《香港財務報告準則》第7號 修訂「金融工具：披露 金融資產的轉讓」	2011年7月1日
《香港會計準則》第1號修訂 「財務報表的 列報」	2012年7月1日
《香港財務報告準則》 第10號「合併財務 報表」	2013年1月1日
《香港財務報告準則》 第11號「合營安排」	2013年1月1日
《香港財務報告準則》 第13號「公允價值 計量」	2013年1月1日
《香港會計準則》第28號 「於聯營公司及合營公 司投資」	2013年1月1日
《香港財務報告準則》 第9號「金融工具」	2015年1月1日

集團正在評估這些修訂、新準則和詮釋對初始採用期間的影響。到目前為止，集團相信，採納這些修訂、新準則和詮釋對集團的經營業績和財政狀況應該不會有重大的影響。

## 26 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2012

Up to the date of issue of these accounts, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2012 and which have not been adopted in these accounts. These include the following which may be relevant to the Group.

	Effective for accounting periods beginning on or after
Amendments to HKFRS 7, <i>Financial instruments: Disclosures – Transfers of financial assets</i>	1 July 2011
Amendments to HKAS 1, <i>Presentation of financial statements – Presentation of items of other comprehensive income</i>	1 July 2012
HKFRS 10, <i>Consolidated financial statements</i>	1 January 2013
HKFRS 11, <i>Joint arrangements</i>	1 January 2013
HKFRS 13, <i>Fair value measurement</i>	1 January 2013
HKAS 28, <i>Investments in associates and joint ventures</i>	1 January 2013
HKFRS 9, <i>Financial instruments</i>	1 January 2015

The Group is in the process of making an assessment of what the impact of these amendments, new standards and new interpretations is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Group's results of operations and financial position.



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