

CORPORATE GOVERNANCE REPORT

企業管治報告

The Company is committed to ensuring high standards of corporate governance through the establishment and adoption of good practices and procedures which are in the best interests of the Company and its shareholders. The principles of corporate governance adopted by the Company enhance board practices, internal controls, transparency and accountability to the Company's shareholders.

The Code on Corporate Governance Practices (the "CG Code") as set out in Appendix 14 of the Rules Governing the Listing of Securities ("Listing Rules") on The Stock Exchange of Hong Kong Limited (the "Stock Exchange"), which replaced the Code of Best Practice, is effective for accounting periods commencing on or after 1 January 2005. The Company applied the principles and complied with all code provisions of the CG Code throughout the accounting period covered by the annual report (the "Period"), except for the following deviations:

Code provision A.4.1 stipulates that non-executive directors should be appointed for a specific term, subject to re-election, and code provision A.4.2 stipulates that all directors appointed to fill a casual vacancy should be subject to election by shareholders at the first general meeting after their appointment and every director, including those appointed for a specific term, should be subject to retirement by rotation at least once every three years.

The independent non-executive directors of the Company ("INEDs") are not appointed for a specific term but are subject to the retirement by rotation in accordance with the articles of association of the Company (the "Articles"). All directors have not been required by the Articles to retire by rotation at least once every three years. However, in accordance with the articles 87(1) and (2) of the Articles, at each annual general meeting of the Company, one-third of the directors for the time being (or, if their number is not a multiple of three, the number nearest to but not greater than one-third), other than the director holding office as Chairman or Managing Director, shall retire from office by rotation. The Board considers that the continuity of office of the Chairman and Managing Director provides the Group a strong and consistent leadership and is of great importance to the smooth operations of the Group. In order to achieve a higher standard of corporate governance, the Board will seek to ensure the retirement of each director by amending the relevant articles in the Articles such that every director (including those appointed for a specific term or holding office as Chairman of the Board or the Managing Director of the Company) shall be subject to retirement by rotation at least once every three years.

本公司承諾透過制定及採納符合本公司及其股東最佳利益之良好常規及程序，以確保達致高水準之企業管治。本公司所採納之企業管治原則有助加強董事會常規、內部監控、對本公司股東之透明度及問責。

香港聯合交易所有限公司（「聯交所」）證券上市規則（「上市規則」）附錄十四所載之企業管治常規守則（「企業管治守則」）（已取代最佳應用守則）乃於二零零五年一月一日或其後開始之會計期間生效。本公司已於整個年報所涵蓋之會計期間內（「該期間」）應用有關原則並遵守企業管治守則之所有守則條文，惟下列偏離除外：

守則條文第A.4.1條訂明，非執行董事應獲委任一個指定任期（可予重選），而守則條文第A.4.2條訂明，所有獲委任以填補臨時空缺之董事均須於彼等獲委任後之首次股東大會上接受股東重選，且每名董事（包括獲委任指定任期者）應至少每三年輪值退任一次。

本公司之獨立非執行董事（「獨立非執行董事」）並無獲委任一個指定任期，惟須根據本公司之公司組織章程細則（「細則」）輪值退任。細則並無規定所有董事須至少每三年輪值退任一次。然而，根據細則第87(1)及(2)條，於本公司之每屆股東週年大會上，除擔任主席或董事總經理職務之董事外，三分之一之在任董事（或倘董事人數並非三之倍數，則為最接近但不多於三分之一之人數）須輪值退任。董事會認為，主席或董事總經理職務之持續性可為本集團提供一個強大堅固之領導，並對本集團之順暢營運甚為重要。為取得更高水準之企業管治，董事會將透過修訂細則中之相關細則條款尋求確保每名董事之退任，以便每名董事（包括獲委任一個指定任期或擔任董事會主席或本公司董事總經理職務者）須至少每三年輪值退任一次。

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The Board will review the corporate governance practices and procedures from time to time and shall make necessary arrangements when the Board considers appropriate. At the forthcoming annual general meeting ("AGM"), a special resolution will be proposed for shareholders' approval to amend the Articles to align with changes of the Listing Rules and comply with the CG Code. The relevant amendments to the Articles can be found on the notice of the forthcoming AGM.

We have summarized the corporate governance practices and procedures adopted by the Company during the Period as below:

THE BOARD OF DIRECTORS

As at the date of this report, the Board comprises a total of six directors, including three executive directors and three INEDs. One of the INEDs has the relevant accounting and related financial management expertise as required by the Listing Rules. The names of the directors by category are as follows:-

Executive directors

Ip Ki Cheung (*Chairman*)
Cheung Shui Kwai (*Managing Director*)
Chan Siu Chung

Independent non-executive directors

Chan Wing Yau, George
Lai Yang Chau, Eugene
Law Sung Ching, Gavin

Biographical details of each director are set out under the Directors, Senior Management Profiles & Major Departments section on pages 23 to 24 of this annual report.

The Company has received confirmation from each of the INEDs about his independence pursuant to rule 3.13 of the Listing Rules. The Company is of the view that all INEDs meet the independence rules and continues to consider each of them to be independent.

The Board, as led by the Chairman, is collectively responsible for the set up of the Group's overall strategies, operating and financial policies, approval of annual budgets and business plans, evaluation of the performance of the Company's business, and oversight of the management team. The management team is responsible for the day-to-day operations of the Group under the supervision of the Managing Director.

董事會將不時檢討企業管治常規及程序，並於董事會認為適當時作出必要安排。於應屆股東週年大會（「股東週年大會」）上，本公司將就股東批准修訂細則而提呈一項特別決議案，以便與上市規則之變動相符及符合企業管治守則。細則之相關修訂將載於本公司應屆股東週年大會通告上。

吾等已於下文概述本公司於該期間內所採納之企業管治常規及程序：

董事會

於本報告日期，董事會共由六名董事組成，包括三名執行董事及三名獨立非執行董事。其中一名獨立非執行董事擁有如上市規則所規定之有關會計及相關財務管理專長。董事之姓名分類如下：

執行董事

葉紀章 (*主席*)
張瑞貴 (*董事總經理*)
陳兆忠

獨立非執行董事

陳永祐
黎瀛洲
羅崇禎

各位董事之履歷詳情載於本年報第23至第24頁之董事、高級管理層及主要部門一節。

本公司已收到各獨立非執行董事根據上市規則第3.13條作出之關於其獨立性之確認書。本公司認為所有獨立非執行董事均符合獨立性規則，並繼續認為彼等各自均為獨立人士。

在主席之領導下，董事會共同負責制定本集團之整體策略、經營及財務政策、審批年度預算與業務計劃、評估本公司之業務表現以及監督管理層團隊。管理層團隊在董事總經理之監督下負責本集團之日常經營業務。

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CHAIRMAN AND MANAGING DIRECTOR

The positions of the Chairman and the Managing Director are held by separate individuals with a view to maintaining an effective segregation of duties regarding the management of the Board and the day-to-day management of the Group's businesses.

The Chairman leads the Board and oversees the functioning of the Board to ensure that the Board acts in the best interests of the Company and its shareholders, and Board meetings are planned and conducted effectively. The Chairman is primarily responsible for the approval of the agenda prepared by the Company Secretary for each Board meeting, and taking into account, where appropriate, matters proposed by members of the Board and including them in the agenda. With the support of other executive directors and the Company Secretary, the Chairman seeks to ensure that all directors are properly briefed on issues arising at Board meetings and receive sufficient and reliable information in a timely manner before the Board meetings. The Chairman also actively encourages directors to engage in the Board's affairs and make contribution to the Board's decisions.

The Managing Director is responsible for the day-to-day management of the Group's businesses, the formation and implementation of operating and financial policies among the Group and accountability to the Board for all the Group's operations. The Managing Director together with the management team ensures that the Company's business plans are consistent with the strategies and objectives established by the Board. In addition, the Managing Director ensures that the Company meets its funding requirements and closely monitors the operating and financial results against the Company's business plans and budgets, and takes remedial actions if necessary. The Managing Director is also responsible for the establishment and maintenance of an effective management team to assist him in the day-to-day management of the Group's businesses.

BOARD PRACTICES

Regular Board meetings are scheduled in advance to give all directors an opportunity to attend in person. Five regular Board meetings had been held during the Period. Each of the directors has full access to information of the Company and has access to the advice and services of the Company Secretary in respect of compliance with board procedures and all applicable rules and regulations. Each of the directors may also take independent professional advice at the Company's expense, if necessary, in accordance with the approved procedures. The minutes of the Board are prepared by the Company Secretary with details of the matters considered by the Board and decisions reached, including any concerns raised by the members of the Board or dissenting views expressed.

主席及董事總經理

主席及董事總經理之職務由不同人士擔任旨在維持有關董事會管理與本集團業務日常管理之職責之有效分配。

主席領導董事會及監督董事會之職能，以確保董事會按符合本公司及其股東之最佳利益行事，並有效籌劃及進行董事會會議。主席主要負責審批由公司秘書為每次董事會會議準備之議程，並考慮(如適用)董事會成員提呈之事項及將其納入會議議程。在其他執行董事及公司秘書之支持下，主席尋求確保所有董事就於董事會會議上提出之事項得到適當說明，並於董事會會議前及時獲得充足及可靠之資料。主席亦積極鼓勵董事參與董事會事務並為董事會之決議作出貢獻。

董事總經理負責本集團業務之日常管理、制定及執行本集團之經營及財務政策，並就本集團之所有經營業務對董事會負責。董事總經理及管理層團隊確保本公司之業務計劃與董事會制定之策略及目標一致。另外，董事總經理確保本公司可應付其資金需求及就本公司業務計劃及預算密切監察其經營及財務狀況，並於必要時採取補救措施。董事總經理亦負責建立及維護一支有效的管理層團隊，以協助其進行本集團業務之日常管理。

董事會常規

董事會定期會議乃預先安排，以令所有董事均有機會親自參加有關會議。於該期間內舉行了五次董事會定期會議。各董事可索取本公司之一切資料，並可就遵守董事會程序及所有適用規則及規例請公司秘書提供意見及服務。各董事亦可按照所須及根據既定程序尋求獨立專業意見，有關支出由本公司承擔。董事會會議紀錄及董事會所考慮之事宜及所達致之決定(包括董事會成員提出之任何關注事項或表達之不同看法)均由公司秘書備存。

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BOARD PRACTICES (continued)

The Board held five meetings during the Period and the attendance record of each member of the Board is set out below:

董事會常規(續)

董事會於該期間內舉行了五次會議，董事會各位董事之出席記錄如下：

	Directors	Attendance of Board meetings in 2005/06 於二零零五年／零六年 內出席董事會會議人數	Attendance Rate 出席率
Executive directors 執行董事	Ip Ki Cheung (Chairman) 葉紀章(主席)	5/5	100%
	Cheung Shui Kwai (Managing Director) 張瑞貴(董事總經理)	5/5	100%
	Chan Siu Chung 陳兆忠	5/5	100%
Independent non-executive directors 獨立非執行董事	Chan Wing Yau, George 陳永祐	2/5	40%
	Lai Yang Chau, Eugene 黎瀛洲	3/5	60%
	Law Sung Ching, Gavin 羅崇禎	3/5	60%

APPOINTMENT, RE-ELECTION AND REMOVAL OF DIRECTORS

In accordance with article 86(3) of the Articles, the directors shall have the power from time to time and at any time to appoint any person as a director either to fill a casual vacancy on the Board or as an addition to the existing Board. Any director so appointed by the Board shall hold office only until the next annual general meeting of the Company and shall then be eligible for re-election. And such director shall not be taken into account in determining which particular directors or the number of directors who are to retire by rotation. At each annual general meeting of the Company, one third of the directors for the time being (or, if their number is not a multiple of three, the number nearest to but not greater than one-third), other than the director holding office as Chairman or Managing Director, shall retire from office by rotation. The Board will seek to ensure the retirement of each director by amending the relevant articles in the Articles such that every director (including those appointed for a specific term or holding office as Chairman of the Board or the Managing Director of the Company) shall be subject to retirement by rotation at least once every three years.

董事之委任、重選及免職

根據細則第86(3)條，董事會有權不時及隨時委任任何人士為董事，以填補董事會之臨時空缺或新增入選加入現有董事會。任何就此獲董事會委任之董事僅可任職至本公司之下一屆股東週年大會為止，及屆時可合資格膺選連任，而以此方式退任之董事將不計入將輪值退任之董事名單或董事人數內。於本公司之每屆股東週年大會上，除擔任主席或董事總經理職務之董事外，三分之一之在任董事(或倘董事人數並非三之倍數，則為最接近但不多於三分之一之人數)須輪值退任。董事會將透過修訂細則中之相關細則條款尋求確保每名董事之退任，以便每名董事(包括獲委任一個指定任期或擔任董事會主席或本公司董事總經理職務者)須至少每三年輪值退任一次。

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MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS OF LISTED ISSUERS (THE “MODEL CODE”)

The Company adopted a code of conduct regarding directors' securities transactions based on the terms as set out in the Model Code in Appendix 10 of the Listing Rules throughout the Period. After having made specific enquiry to all directors of the Company, the directors are of the opinion that they have complied with the required standard set out in the Model Code and its code of conduct regarding directors' securities transactions throughout the Period.

ACCOUNTABILITY

The following statement, which sets out the responsibilities of the directors in relation to the financial statements, should be read in conjunction with, but distinguished from, the Auditors' Report on page 45 of the annual report which acknowledges their reporting responsibilities as the external auditors of the Company:

(i) Annual and Interim Reports and Financial Statements

The directors acknowledge their responsibility to prepare the financial statements of the Company and of the Group for each financial year which gives a true and fair view of the state of affairs of the Company and of the Group as at the year end and of the Group's profit or loss and cash flow for the year then ended.

(ii) Accounting Policies

In preparing the financial statements for each financial year, the directors have selected appropriate accounting policies and apart from those new and amended accounting policies as disclosed in the notes to the financial statements, have applied them consistently with previous financial periods. Judgments and estimates have been made that are prudent and reasonable.

(iii) Accounting Records

The directors are responsible for ensuring that the Group keeps accounting records which disclose with reasonable accuracy the financial position of the Group and enable the preparation of financial statements in accordance with the Hong Kong Financial Reporting Standards issued by the HKICPA, accounting principles generally accepted in Hong Kong and the disclosure requirements of the Hong Kong Companies Ordinance and applicable disclosure provisions of the Listing Rules.

(iv) Safeguarding Assets

The directors are responsible for taking all reasonable and necessary steps to safeguard the assets of the Group and to prevent and detect fraud and other irregularities.

(v) Going Concern

The directors, having made specific enquiries, consider that the Group has adequate resources to continue in operational existence for the foreseeable future and that, for this reason, it is appropriate to adopt the going concern basis in preparing the financial statements of the Company and of the Group.

董事進行證券交易之標準守則(「標準守則」)

本公司已於整個該期間內採納一套根據上市規則附錄十內標準守則所載之條款而制定之有關董事進行證券交易之行為守則。在向本公司全體董事作出特定查詢後，各董事認為彼等於整個該期間內一直遵守標準守則所載之規定標準及其有關董事進行證券交易之行為守則。

責任

下文陳述(載有董事有關財務報表之責任)應與年報第45頁確認本集團外聘核數師呈報職責之核數師報告一併閱讀，但兩者應分別獨立理解：

(i) 年度及中期報告與財務報表

董事確認負責編製本公司及本集團於各財政年度之財務報表，而有關財務報表應真實及公平地反映本公司及本集團於年結日之財務狀況以及本集團於當時年結日之盈虧及現金流量狀況。

(ii) 會計政策

於編製各財政年度之財務報表時，董事已選用適當之會計政策，並(除財務報表附註所披露之有關新訂及經修訂之會計政策外)採納與先前財政期間一致之會計政策。本公司已作出謹慎合理之判斷及估計。

(iii) 會計紀錄

董事有責任確保本集團存置會計紀錄，而該等紀錄可合理準確披露本集團之財務狀況，以及可根據香港會計師公會頒佈之香港財務報告準則、香港普遍採納之會計原則及香港公司條例之披露規定及上市規則之適當披露條文編製財務報表。

(iv) 保護資產

董事有責任採取一切合理及必要措施，以保護本集團之資產以及防範及查明欺詐和其他問題。

(v) 持續經營

經作出特定查詢後，董事認為本集團擁有充足資源以供在可見將來繼續經營業務，有鑒於此，採用持續經營基準編製本公司及本集團之財務報表實屬恰當。

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AUDIT COMMITTEE (continued)

The major work performed by the Audit Committee during the Period is summarized below:

(i) Review of Financial Statements

The Audit Committee met and held discussions with the Group's external auditors and senior management, and reviewed the draft 2005 annual report and financial statements and 2005 interim report and financial statements before making recommendations for the Board's approval. It reviewed and discussed the management's reports and representations with a view to ensuring that the Group's consolidated financial statements are prepared in accordance with the accounting principles generally accepted in Hong Kong and the applicable disclosure requirements of Appendix 16 to the Listing Rules.

(ii) Review of 2005 Revised Hong Kong Accounting Standards

The Audit Committee discussed with the external auditors about the impact of the 2005 revised Hong Kong Accounting Standards on the consolidated financial statements of the Group and the additional disclosures required under the new accounting standards.

(iii) Review of the Company's financial controls, risk management and internal control systems

The Audit Committee reviewed the process by which the Group evaluated its control environment and its risk assessment process, and the way in which business and control risks were managed. It made recommendations to the Board about the effectiveness of internal control systems in the Group's business operations. These controls and systems allowed the Board to monitor the Company's overall financial position and to protect its assets.

REMUNERATION COMMITTEE

The Remuneration Committee, which comprises two INEDs and one executive director, is chaired by Mr. Chan Wing Yau, George and the other two members of the Committee are Mr. Law Sung Ching, Gavin and Mr. Chan Siu Chung.

As the Remuneration Committee was established on the date of approval of this report, the Committee did not convene any meeting during the Period. Its major responsibilities include the review of the Company's policy and structure for all remuneration of directors and senior management and the establishment of a formal and transparent procedure for developing policy on such remuneration, and the review and approval of performance – based remuneration by reference to corporate goals and objectives.

NOMINATION COMMITTEE

The Nomination Committee, which comprises two INEDs and one executive director, is chaired by Mr. Law Sung Ching, Gavin and the other two members of the Committee are Mr. Lai Yang Chau, Eugene and Mr. Ip Ki Cheung.

As the Nomination Committee was established on the date of approval of this report, the Committee did not convene any meeting during the Period. Its major responsibilities include the review of the structure, size and composition (including the skills, knowledge and experience) of the Board and the identification of individuals suitably qualified to become Board members.

審核委員會(續)

審核委員會於該期間內履行之主要工作概述如下：

(i) 審閱財務報表

審核委員會與本集團之外聘核數師及高級管理層舉行會議及進行討論，並向董事會提出批准推薦建議前審閱二零零五年年報草稿及財務報表以及二零零五年中期報告及財務報表。審核委員會審閱及討論管理層之報告及陳述，旨在確保本集團之綜合財務報表乃按照香港普遍採納之會計原則及上市規則附錄十六之適用披露規定編製。

(ii) 檢討二零零五年經修訂之香港會計準則

審核委員會與外聘核數師討論有關二零零五年經修訂之香港會計準則對本集團之綜合財務報表之影響以及根據新會計準則須作出之額外披露事宜。

(iii) 檢討本公司之財務監控、風險管理及內部監控系統

審核委員會檢討本集團對其監控環境與風險管理之評估程序，以及對營運及監控風險之管理方式，並就本集團業務經營之內部監控系統之有效性向董事會提出推薦建議。該等監控及系統可讓董事會監控本公司之整體財務狀況及保護其資產。

薪酬委員會

薪酬委員會由兩位獨立非執行董事及一位執行董事組成，其中陳永祐先生擔任該委員會主席，及該委員會之其他兩位成員為羅崇禎先生及陳兆忠先生。

由於薪酬委員會乃於批准本報告之日期成立，故該委員會於該期間並無召開任何會議。薪酬委員會之主要職責包括檢討本公司有關董事及高級管理層所有薪酬之政策及架構，並就該薪酬制定正規及具透明度之政策程序，以及經參考公司目的及目標後檢討及批准按表現釐定之薪酬。

提名委員會

提名委員會由兩位獨立非執行董事及一位執行董事組成，其中羅崇禎先生擔任該委員會主席，及該委員會之其他兩位成員為黎瀛洲先生及葉紀章先生。

由於提名委員會乃於批准本報告之日期成立，故該委員會於該期間並無召開任何會議。提名委員會之主要職責包括檢討董事會之架構、規模及組成(包括技能、學識及經驗)，並物色符合適資格成為董事會成員之人選。

CORPORATE GOVERNANCE REPORT

企業管治報告

INTERNAL CONTROL AND GROUP RISK MANAGEMENT

The Board has overall responsibilities for maintaining sound and effective internal control systems of the Group. The Group's systems of internal control include a defined management structure with limits of authority which is designed to help the achievement of business objectives, safeguard assets against unauthorised use or disposition, to ensure the maintenance of proper accounting records for the provision of reliable financial information for internal use or for publication, and to ensure compliance with relevant legislation and regulations. The system is designed to provide reasonable, but not absolute, assurance against material misstatement or loss and to manage rather than eliminate risks of failure in operational systems and achievement of the Group's objectives.

(i) Organisational Structure

An organisational structure with operating policies and procedures, lines of responsibility and delegated authority has been established.

(ii) Authority and Control

The relevant executive directors and senior management are delegated with respective levels of authorities with regard to key corporate strategy and policy and contractual commitments.

(iii) Budgetary Control and Financial Reporting

Proper controls are in place for the recording of complete, accurate and timely accounting and management information. Regular reviews and audits are carried out to ensure that the preparation of financial statements is carried out in accordance with generally accepted accounting principles, the Group's accounting policies and applicable laws and regulations.

(iv) Group Risk Management

The Group has developed and implemented risk mitigation strategies including the use of insurance to transfer the financial impact of risk upon directors and senior management.

內部監控及集團風險管理

董事會須全面負責維持本集團穩建及有效之內部監控系統。本集團之內部監控系統包括界定管理架構及授權限制，而界定管理架構有助實現各項業務目標、保障資產免於未經授權挪用或處置，從而確保維護妥當之會計記錄以提供可靠之財務資料供內部使用或作發表之用，並確保遵守相關法例及規例。上述監控系統旨在合理（但並非絕對）保證並無重大失誤陳述或損失，以及管理（而非消除）營運系統失誤及本集團未能達標之風險。

(i) 組織架構

本公司已建立一套訂明相關營運政策及程序、職責及權限之組織架構。

(ii) 權限及監控

相關執行董事及高級管理層各自獲授有關重要企業策略及政策及合約承諾之權限。

(iii) 預算控制及財務申報

本公司已建立適當監控程序，以確保全面、正確及及時紀錄會計及管理資料，並定期進行檢討及審查，以確保按照普遍採納之會計原則、本集團之會計政策及適用之法例及規例編製財務報表。

(iv) 集團風險管理

本集團已發展及實施風險減輕策略，包括使用保險以轉移風險對董事及高級管理層之財務影響。

CORPORATE GOVERNANCE REPORT

企業管治報告

EXTERNAL AUDITORS

HLB is currently appointed as the external auditors of the Company, which provides audit and non-audit services to the Company. In order to maintain HLB's independence and objectivity and the effectiveness of the audit process in accordance with the applicable standards, the Audit Committee, under its terms of reference, holds meetings with HLB to discuss the nature and scope of their audit and related fees, and to approve the nature and scope of non-audit services requested by the Company and related fees.

The nature of audit and non-audit services provided by HLB and fees paid to HLB (including any entity that is under common control, ownership or management with the audit firm or any entity that a reasonable and informed third party having knowledge of all relevant information would reasonably conclude as part of the audit firm nationally or internationally) are set out below:

Auditors' remuneration:

- Audit services
- Tax services
- Other services

The Board has accepted the recommendation from the Audit Committee on re-appointing HLB as the external auditors of the Company.

外聘核數師

國衛目前被聘為本公司之外聘核數師，以向本公司提供核數及非核數服務。為維持國衛按照適用標準進行核數程序之獨立性及客觀性及有效性，審核委員會在其職權範圍內與國衛舉行會議以討論其核數之性質及範圍及相關費用，並審批本公司要求之非核數服務之性質及範圍及相關費用。

國衛提供之核數及非核數服務之性質及支付予國衛(包括與會計師事務所受共同控制、擁有或管理之任何機構，或知悉所有相關資料之合理知情第三方可合理斷定為該會計師事務所之國內或國際分部之任何機構)之費用如下：

核數師酬金：	HK\$'000 千港元
- 核數服務	425
- 稅務服務	366
- 其他服務	451
	<hr/>
	1,242

董事會已接納審核委員會關於續聘國衛為本公司外聘核數師之推薦建議。