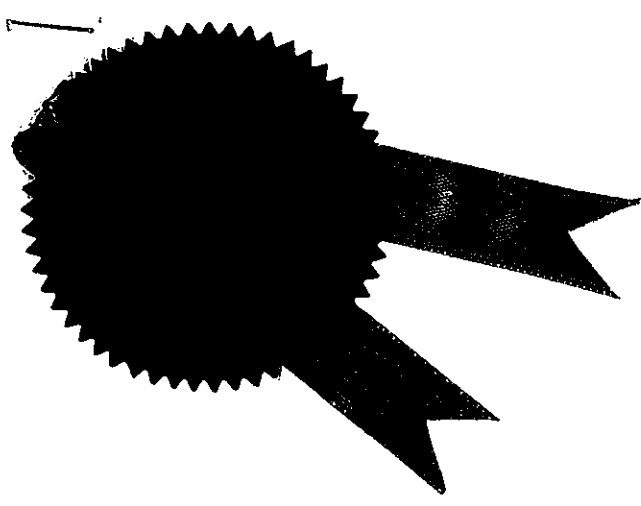

The Judiciary Trust Funds
Audited Financial Statements
For The Year Ended 31 March 2019

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High Court Suitors' Funds

Financial statements for the year ended 31 March 2019

Report of the Director of Audit



Audit Commission

The Government of the Hong Kong Special Administrative Region

Independent Auditor's Report

Opinion

I have audited the financial statements of the High Court Suitors' Funds set out on pages 3 to 7, which comprise the statement of assets and liabilities as at 31 March 2019, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the High Court Suitors' Funds are prepared, in all material respects, in accordance with rule 5(1) of the High Court Suitors' Funds Rules (Cap. 4 sub. leg. B).

Basis for opinion

I conducted my audit in accordance with section 8(1)(b) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the High Court Suitors' Funds in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Registrar of the High Court for the financial statements

The Registrar of the High Court is responsible for the preparation of the financial statements in accordance with rule 5(1) of the High Court Suitors' Funds Rules, and for such internal control as the Registrar of the High Court determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the High Court Suitors' Funds' internal control; and
- evaluate the appropriateness of accounting policies used by the Registrar of the High Court.



S. M. CHOI
Principal Auditor
for Director of Audit

21 October 2020

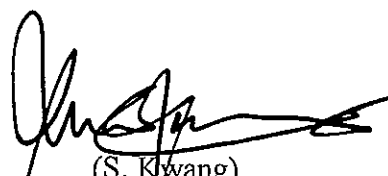
Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

HIGH COURT SUITORS' FUNDS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2019

| | | 2019 HK\$ | 2018 HK\$ |
|--|-------------|-----------------------|-----------------------|
| ASSETS | Note | | |
| Securities | 3 | 35,435,146 | 22,279,457 |
| Time deposits | 4 | 12,889,421,990 | 12,724,413,330 |
| Cash and bank balances | 5 | 30,959,458 | 40,770,266 |
| | | <u>12,955,816,594</u> | <u>12,787,463,053</u> |
| LIABILITIES | | | |
| Interest received on general accounts to be transferred to general revenue | | (1,348,542) | (649,969) |
| | | <u>12,954,468,052</u> | <u>12,786,813,084</u> |
| REPRESENTING: | | | |
| SUITORS' ACCOUNTS | 6 | <u>12,954,468,052</u> | <u>12,786,813,084</u> |

The accompanying notes 1 to 9 form part of these financial statements.

Date: 21 OCT 2020

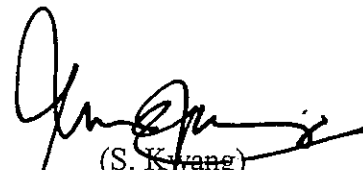

 (S. Kwang)
 Registrar, High Court

**HIGH COURT SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

| | | 2019 HK\$ | 2018 HK\$ |
|--|------|-----------------|-----------------|
| | Note | | |
| Cash and bank balances at beginning of year | | 40,770,266 | 25,184,241 |
| Receipts into suitors' accounts | 7 | 1,876,673,743 | 10,598,557,687 |
| Payments out of suitors' accounts | 8 | (1,721,756,871) | (6,849,107,511) |
| Receipts over payments in suitors' accounts for the year | | 154,916,872 | 3,749,450,176 |
| Other transactions | 9 | (164,727,680) | (3,733,864,151) |
| Cash and bank balances at end of year . | | 30,959,458 | 40,770,266 |

The accompanying notes 1 to 9 form part of these financial statements.

Date: 21 OCT 2020


 (S. Kwang)
 Registrar, High Court

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL

- (i) The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the financial statements of the High Court Suitors' Funds as specified in rule 5 of the High Court Suitors' Funds Rules (Cap. 4 sub. leg. B).
- (ii) The financial statements do not include the value of a real estate property held in trust under court order and registered in the joint name of the Registrar, High Court.

2. ACCOUNTING POLICIES

- (i) Subject to (ii) and (iii) below, the financial statements are prepared on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.
- (ii) Securities are stated at book values. Listed equities are stated at market values on the dates of transfer. Unlisted equities are stated at nominal value or at cost.
- (iii) Foreign currency balances at the year end date are valued at the mid-point between the selling and buying telegraphic transfer rates quoted by the Hong Kong Association of Banks on the last working day of the financial year (the closing rate).

3. SECURITIES

Securities were lodged into court under court orders and consisted of:-

| | Book value HK\$ | Market value HK\$ |
|--------------------|--------------------|----------------------|
| Listed equities: | | |
| Hong Kong | 34,029,388 | 28,203,141 |
| Overseas | 1,170,169 | 1,071,496 |
| Trading suspended | 56,872 | unknown |
| | 35,256,429 | |
| Unlisted equities: | | |
| Hong Kong | 145,027 | unknown |
| Overseas | 33,690 | unknown |
| | 178,717 | |
| | 35,435,146 | |

The market values of the listed securities were valued at the closing market prices as at 31.3.2019.

4. TIME DEPOSITS

These are Hong Kong dollar and foreign currency time deposits placed with local banks under rule 16 of the High Court Suitors' Funds Rules. Interest received on deposits and savings accounts, after applying those sums required to be credited to the respective suitors' accounts, is transferred to the general revenue after the end of the financial year in accordance with rule 17.

| | Note | 2019 HK\$ | 2018 HK\$ |
|---|--------|------------------------|------------------------|
| Hong Kong dollars | | 12,636,725,118 | 12,442,307,084 |
| Foreign currencies | | 252,696,872 | 282,106,246 |
| | | <u>12,889,421,990</u> | <u>12,724,413,330</u> |
| 5. CASH AND BANK BALANCES | | 2019 HK\$ | 2018 HK\$ |
| Cash in hand | | 4,310,232 | 25,236,320 |
| Current account | | 25,988,459 | 14,870,738 |
| Savings accounts | | <u>660,767</u> | <u>663,208</u> |
| | | <u>30,959,458</u> | <u>40,770,266</u> |
| 6. SUITORS' ACCOUNTS | | 2019 HK\$ | 2018 HK\$ |
| Balance at beginning of year | | 12,786,813,084 | 8,980,788,223 |
| Receipts into suitors' accounts | 7 | <u>1,876,673,743</u> | <u>10,598,557,687</u> |
| Securities lodged by trustees | | <u>13,159,401</u> | <u>1,605,533</u> |
| | | 1,889,833,144 | 10,600,163,220 |
| Payments out of suitors' accounts | 8 | <u>(1,721,756,871)</u> | <u>(6,849,107,511)</u> |
| Securities disposed of | | <u>(32)</u> | <u>-</u> |
| | | (1,721,756,903) | (6,849,107,511) |
| Translation (loss)/gain in revaluation of foreign currencies at the closing rate: | 2(iii) | | |
| Cash and bank balances | | <u>(2,906)</u> | <u>49,480</u> |
| Securities | | <u>(3,680)</u> | <u>13,686</u> |
| Deposits | | <u>(414,687)</u> | <u>54,905,986</u> |
| | | (421,273) | 54,969,152 |
| Balance at end of year | | <u>12,954,468,052</u> | <u>12,786,813,084</u> |

| 7. RECEIPTS INTO SUITORS' ACCOUNTS | 2019 | 2018 |
|--|------------------------|------------------------|
| | HK\$ | HK\$ |
| Payments into court | 1,667,018,351 | 10,544,474,794 |
| Payments made in previous year reversed | 351,220 | 4,033,252 |
| Dividends on securities | 523,812 | 473,691 |
| Interest received | 208,780,360 | 49,572,511 |
| Proceeds on sale of securities | - | 3,439 |
| | <u>1,876,673,743</u> | <u>10,598,557,687</u> |
| | | |
| 8. PAYMENTS OUT OF SUITORS' ACCOUNTS | 2019 | 2018 |
| | HK\$ | HK\$ |
| Payments out of court | <u>(1,721,756,871)</u> | <u>(6,849,107,511)</u> |
| | | |
| 9. OTHER TRANSACTIONS | 2019 | 2018 |
| | HK\$ | HK\$ |
| Interest received on general accounts | 1,501,795 | 794,292 |
| Amount transferred to general revenue in respect of interest received on general accounts | (803,222) | (1,951,068) |
| Net increase in time deposits | (165,008,660) | (3,787,662,841) |
| Translation (loss)/gain on deposits | (414,687) | 54,905,986 |
| Translation (loss)/gain on cash and bank balances | (2,906) | 49,480 |
| | <u>(164,727,680)</u> | <u>(3,733,864,151)</u> |

High Court Suitors' Funds

List of title deeds, share certificates, savings account passbooks and bank guarantees in name other than the Registrar, High Court lodged in court for safekeeping as at 31.3.2019:

(a) Title Deeds: -

| | <u>Item</u> | <u>Action No.</u> | <u>Serial No. (Safe Register Vol.)</u> |
|--------|---|-------------------|--|
| (i) | A copy of the Title Deeds of Unit 8, 3/F, Block 4, Nan Fung Ind. City TMTL Lot No. 233 together with a letter from the banker concerned | HCMP 452/91 | 1912 (V) |
| (ii) | 廣州市番禺區鍾村鎮祈福新村迎風閣3座23樓07室房地產權証 | HCP11290/2000 | HC123/2006 |
| (iii) | Title deeds and documents in respect of Flat D, 27th Floor, Block 3, Royal Ascot, No. 1 Tsun King Road, Shatin, N.T. | HCMP401/2007 | HC6/2008 |
| (iv) | Title deeds and documents in respect of Flat F, 13th Floor, Tower VII, The Waterfront, No. 1 Austin Road West, Kowloon | HCMP1001/2007 | HC133/2008 |
| (v) | Title deeds and documents in respect of Flat 12, 5th Street, Section I, Fairview Park, Yuen Long, N.T. | HCMP947/2007 | HC39/2009 |
| (vi) | Title deeds and documents in respect of Flat G, 9th Floor, Tower 3, Vianni Cove, No. 33 Tin Kwai Road, Yuen Long, N.T. | HCMH35/2008 | HC81/2009 |
| (vii) | Title deeds and documents in respect of Flat D, 11th Floor, Tower I, Park Belvedere, No. 188 Ma On Shan Road, Shatin, N.T. | HCMH9/2008 | HC82/2009 |
| (viii) | Title deed in respect of "Don Freeze" Mini Market, North Donside Road, Bridge of Don, Aberdeen, Scotland. | HCA1942/2009 | HC133/2012 |
| (ix) | Title deeds and documents in respect of Flat F, 4th Floor of On Lee Building, Nos. 41-53 Fung Tak Road and Nos. 9-15 Fei Fung Street, Kowloon | HCMP5513/2001 | HC24/2015 |
| (x) | Title deeds and documents in respect of Flat C, 3rd Floor, Block 1, Royal Ascot, No. 1 Tsun King Road, Shatin, New Territories | HCMH78/2014 | HC151/2015 |

(b) Share Certificates : -

| | | | |
|-------|---|---------------------------|------------|
| (i) | 2 blank transfer forms of HK\$10 - each shares in the capital of Wayonet Enterprises Ltd. | CA 84/87 (HCA 5332/86) | 1241 (III) |
| (ii) | Share Certificate No. 21 in relation to 13,500 shares of and in Variety Enterprises Corporation | HCMP 3224/90 | 1939 (V) |
| (iii) | 600,000,000 shares in Leading Spirit Electric Co. Ltd. | HCA 16454/99 | HC110/1999 |
| (iv) | 27,319,200 shares of Peregrine Investments Holdings Ltd. 154,000 shares of PT Putra Surya Multidana Tbk 7 shares of Manila Electric Company 9,480 shares of HMM China Investments Ltd. 17,000 shares of Finance One Limited 11 shares of Paul Y -ITC Construction Holdings Ltd. 1,250 shares of A-S China Plumbing Products Limited 9 shares of City e-Solutions Limited 119 shares of Digitalhongkong.com | HCMP2736/2003 | HC38/2004 |
| (v) | 10,000 shares of South Sea Holding Company Limited 200 shares of Suncorp Technologies Limited | HCMP568/2005 | HC54/2005 |
| (vi) | 3,480,000 shares of Digitel Group Ltd. 15,000 shares of Samudera Shipping Line Ltd. 20,000 shares of Citi Resources Holdings Ltd. 943 shares Total Access Communication Public Co. Ltd. 3,000 shares of PCCW Ltd. 2,000 shares of SCMP Group Ltd. 26,000 shares of CIL Holdings Ltd. 3,800 shares of Cheung Tai Hong Holdings Ltd. 65 shares of Digital Hong Kong.com 1,000 shares of Sunday Communications Ltd. 937 shares of Wonderful World Holdings Ltd. 2,500 shares of Guo Xin Group Ltd. 10,000 shares of Infoserve Technology Corp. | HCMP590/2005 | HC98/2005 |

| | | | |
|--------|--|--------------|------------|
| | 400 shares of Hansom Eastern (Holdings) Ltd. 5 shares of G-Prop(Holdings) Ltd. 210,000 shares of China Digicent Co. Ltd. | | |
| (vii) | 350,000 shares of Sino-I Technology Ltd. 360,000 shares of Gold-Face Holdings Ltd. 551,460 shares of Nan Hai Corporation Ltd. 5 shares of Carico Holdings Ltd. 395,086 shares of Suncorp Technologies Ltd. 3,200 shares of Victory Group Ltd. | HCMP688/2006 | HC72/2006 |
| (viii) | 30,000 shares of Grand Field Group Holdings Ltd. 11,250 shares of Wong's International Holdings Ltd. 10,125 shares of Wong's Kong King International (Holdings) Ltd. 8 shares of Mexan Ltd. 45 shares of Dynamic Global Holdings Ltd. 89 shares of Chuang's Consortium International Ltd. 5 shares of Sun Man Tai Holdings Co. Ltd. 369 shares of Paladin Ltd. 14 shares of Hycomm Wireless Ltd. 1 share of DVN (Holdings) Ltd. 8 shares of Besteam Ltd. 143,200 shares of The Sun's Group Ltd. 6,000 shares of Y. T. Realty Group Ltd. HK\$2,436 warrant of Playmates W0605 6,000 shares of Playmates Holdings Ltd. HK\$1,236 warrant of Playmates W07 850 shares of China.com 11,000 shares of Mingyuan Medicare Development Co. Ltd. 2,425 shares of Sing Tao News Corporation Ltd. HK\$1,410.50 warrant of QPL International Holdings Ltd. W0710 3,878 shares of QPL International Holdings Ltd. 600 shares of Great Eagle Holdings Ltd. 2,200 shares of Wah Nam International Holdings Ltd. 6,545 shares of Celestial Asia Securities Holdings Ltd. 982 shares of Cash Financial Services Group Ltd. 5 shares of Wanji Pharmaceutical Holdings Ltd. 300 shares of HMM China Investments Ltd. 2,000 shares of Easyknit International Holdings Ltd. 1,000 shares of Cheung Kong Infrastructure Holdings Ltd. 10,000 shares of Englong International Ltd. 11,001 shares of Peregrine Investments Holdings Ltd. 100 shares of UDL Holdings Ltd. 121 shares of Hansom Eastern (Holdings) Ltd. 2,500 shares of Kingway Brewery Holdings Ltd. 710 shares of Culturecom Holdings Ltd. 2,000 shares of Nam Hing Holdings Ltd. 4,000 shares of Hsin Chong Construction Group Ltd. 53 shares of Pacific Century Premium Developments Ltd. 3,000 shares of South East Group Ltd. 80 shares of Paul Y. Engineering Group Ltd. 213 shares of New World CyberBase Ltd. 2,400 shares of Nippon Asia Investments Holdings Ltd. 100 shares of New World Mobile Holdings Ltd. 300 shares of HKR International Ltd. 96 shares of Hanison Construction Holdings Ltd. 190 shares of Far East Consortium International Ltd. 34,259 shares of Mountbatten Corporation 11,000 shares of Sun Innovation Holdings Ltd. 1,800 shares of Seapower Resources International Ltd. 10,000 shares of China Haidian Holdings Ltd. 6,000 shares of Theme International Holdings Ltd. 10,700 shares of Solartech International Holdings Ltd. 1,500 shares of Enerchina Holdings Ltd. 2,000 shares of Fortuna International Holdings Ltd. 3,000 shares of Chuang's China Investments Ltd. 5,400 shares of Tomorrow International Holdings Ltd. 456 shares of Wang On Group Ltd. 260 shares of Digital Hong Kong.Com 113 shares of G-Prop (Holdings) Ltd. 4,500 shares of CCT Tech International Ltd. 93,600 shares of Imagi International Holdings Ltd. 2,001 shares of Styland Holdings Ltd. 5 shares of B.A.L. Holdings Ltd. 59 shares of M Dream Inworld Ltd. 446 shares of Riverhill Holdings Ltd. 33,916 shares of GreaterChina Technology Group Ltd. 750 shares of Huabao International Holdings Ltd. 800 shares of Tidetime Sun(Group) Ltd. | HCMP657/2005 | HC111/2006 |

| | | | |
|------|---|---------------|------------|
| | 1,021 shares of SMI Publishing Group Ltd. 20,000 shares of Pacific Century Insurance Holdings Ltd. 4,295 shares of Hanny Holdings Ltd. 300 shares of Hang Ten Group Holdings Ltd. 20,000 shares of e-Kong Group Ltd. 3,000 shares of RNA Holdings Ltd. 3,000 shares of Trasy Gold Ex Ltd. 64,000 shares of Yugang International Ltd. 2,000 shares of Great Wall Technology Co., Ltd. 1,470,000 shares of Baker Group International Holdings Ltd. 70,000 shares of 401 Holdings Ltd. 11,000 shares of Rexcapital International Holdings Ltd. 1,100 shares of CCT Telecom Holdings Ltd. 4,000 shares of Neo-China Group (Holdings) Ltd. 2,872 shares of Haier Electronics Group Co., Ltd. 355 shares of Sunevision Holdings Ltd. 30,000 shares of Fortune Telecom Holdings Ltd. 10,000 shares of Tom Group Ltd. 1,500 shares of M Channel Corporation Ltd. 5,000 shares of BM Intelligence International Ltd. 250 shares of Heritage International Holdings Ltd. 20,000 shares of United Power Investment Ltd. 20,000 shares of Jessica Publications Ltd. 15,000 shares of Wing Lee Holdings Ltd. 1,682 shares of Cosco International Holdings Ltd. 10,000 shares of Magnum International Holdings Ltd. 3,353,600 shares of Akup International Holdings Ltd. 72,000 shares of Euro-Asia Agricultural (Holdings) Co. Ltd. 80 shares of Omnicorp Ltd. | | |
| (ix) | 16,900,000 shares of Century City International Holdings Ltd. HK\$338,000 warrant of Century City International Holdings Ltd. Warrants 2011 336,315 shares of Moulin Global Eyecare Holdings Ltd. 64,000 shares of Teem Foundation Group Ltd. 300,000 shares of Universe International Holdings Ltd. 5,000 shares of Sanyuan Group Ltd. HK\$364 warrant of QPL International Holdings Ltd. W0710 | HCMP714/2006 | HC129/2006 |
| (x) | 135,000 shares of Massive Resources International Corp. Ltd. 50,000 shares of Hualing Holdings Ltd. 2 shares of New World Development Co. Ltd. 1 share of U-cyber Technology Holdings Limited 3 shares of CITIC International Financial Holdings Ltd. 4,400 shares of China Everbright Ltd. 10,000 shares of Henderson Investment Ltd. 72 shares of Hon Kwok Land Investment Co. Ltd. 2,900 shares of Poly Investments Holdings Ltd. 250 shares of China Everbright International Limited 4,800 shares of Oriental Press Group Ltd. 2,000 shares of Asia Securities International Limited 1,331 shares of Allied Group Ltd. 2,700 shares of Sanyuan Group Ltd. 2,000 shares of Stone Group Holdings Ltd. 2,000 shares of Silver Grant International Industries Ltd. 1,200 shares of Guangzhou Investment Co. Ltd. 480 shares of Matsunichi Communication Holdings Ltd. 500 shares of Sino Gas Group Ltd. 2,200 shares of Landune International Ltd. 264 shares of Willie International Holdings Ltd. 2,200 shares of Guangnan (Holdings) Ltd. 992 shares of PCCW Limited | HCMP657/2005 | HC9/2007 |
| (xi) | 150 shares of The Sun's Group Ltd. 530 shares of Willie International Holdings Ltd. 1,550 shares of M Dream Inworld Ltd. 1,995 shares of Riverhill Holdings Ltd. 100,000 shares of China Digicontent Co. Ltd. 79 shares of G-Prop (Holdings) Ltd. 1,020 shares of SMI Publishing Group Ltd. 315 shares of New World CyberBase Ltd. 2,000 shares of Graneagle Holdings Ltd. 302 shares of SMI Corporation Ltd. 15,000 shares of Styland Holdings Ltd. 84 shares of Freeman Corporation Ltd. 44 shares of B.A.L. Holdings Ltd. 306 shares of CASH Financial Services Group Ltd. 2,000 shares of CIL Holdings Ltd. 150 shares of Heritage International Holdings Ltd. 200 shares of eForce Holdings Ltd. | HCMP2192/2006 | HC26/2007 |

| | | | |
|---------|--|---------------|--------------------------|
| | 100,000 shares of Regal Hotels International Holdings Ltd. 6,000 shares of Landune International Ltd. 600,000 shares of Century City International Holdings Ltd. 3,200 shares of Chinney Alliance Group Ltd. 148 shares of Pacific Century Premium Developments Ltd. HK\$12,000 warrant of Century City International Holdings Ltd. Warrants 2011 Jan 100,000 shares of Tonics Industries Holdings Ltd. HK\$2,500 warrant of Regal Hotels International Holdings Ltd. Warrants 2007 Jul 500,000 shares of Leading Spirit High-Tech (Holdings) Co. Ltd. 4,000 shares of Peregrine Investments Holdings Ltd. 10 shares of Easyknit International Holdings Ltd. 920 shares of Shanghai Allied Cement Ltd. 80,000 shares of 401 Holdings Ltd. 600 shares of Wah Nam International Holdings Ltd. 400 shares of China Credit Holdings Ltd. HK\$3.6 warrant of China Credit Holdings Ltd. Warrants 2009 Sep 320 shares of Eganagoldpfeil (Holdings) Ltd. 10,000 shares of Rivera (Holdings) Ltd. 200 shares of Starbow Holdings Ltd. 4,000 shares of Hopewell Holdings Ltd. 50,000 shares of King Fook Holdings Ltd. 20,000 shares of Euro-Asia Agricultural (Holdings) Co. Ltd. 900 shares of Great Wall Cybertech Ltd. 9 shares of Sunevision Holdings Ltd. 264 shares of China United International Holdings Ltd. 3,000 shares of Tysan Holdings Ltd. 600 shares of Asia Commercial Holdings Ltd. 80 shares of Lai Fung Holdings Ltd. 1,500 shares of Ezcom Holdings Ltd. 400 shares of Enerchina Holdings Ltd. 200,000 shares of Yiu Wing International Holdings Ltd. | | |
| (xii) | 2,300,000 shares of China Digic-D 25 shares of SMI Corporation Ltd. | HCMP1566/2006 | HC86/2007 |
| (xiii) | 475,730 shares of Yaohan International Holdings Ltd. 96,000 shares of Albatronics (Far East) Co. Ltd. | HCMP373/2007 | HC95/2007 |
| (xiv) | 3,449 shares of Styland Holdings Ltd. 137 shares of Riverhill Holdings Ltd. 130,000 shares of Kong Sun Holdings Ltd. 65,799,484 shares of Infoserve Technology Corp. 6,000 shares of CIL Holdings Ltd. 72 shares of SMI Corporation Ltd. | HCMP72/2005 | HC58/2008 |
| (xv) | 90,000 shares of Promet Berhad 40,160 shares of Mountbatten Corporation 256 shares of Styland Holdings Ltd. 50 shares of SMI Corporation Ltd. 30,000 shares of RNA Holdings Ltd. 118,000 shares of Peregrine Investments Holdings Ltd. 350,000 shares of Gilbert Holdings Ltd. 1,042,000 shares of Siu-Fung Ceramics Holdings Ltd. 50,000 shares of Yaohan International Holdings Ltd. 340,000 shares of China Digicontent Co. Ltd. 119 shares of Riverhill Holdings Ltd. | HCMP943/2004 | HC59/2008 |
| (xvi) | 5,000 shares of Hongkong Land Holdings Ltd. 84 shares of HSBC Holdings Plc. | HCMP2477/2007 | HC107/2008 |
| (xvii) | 500 shares of M Channel (D) Ltd. 10,000 shares of Yaohan Int'l Holdings Ltd. 50,000 shares of Gilbert New Ltd. 40,000 shares of Best Wide Ltd. 20 shares of RNA Holdings (D) Ltd. | HCMP1205/2008 | HC28/2009 |
| (xviii) | 1,412,000 shares of Baker Group International Holdings Ltd. | HCMP1490/2009 | HC104/2009 |
| (xix) | 4 shares of CASH Financial Services Group Ltd. 200 shares of Riverhill Holdings Ltd. 6,000 shares of Gilbert Holdings Ltd. 1,540,000 shares of China Digicontent Co. Ltd. 20,000 shares of Euro-Asia Agricultural (Holdings) Co. Ltd. 275 shares of Willie International Holdings Ltd. 36 shares of B.A.L. Holdings Ltd. 72 shares of Freeman Corporation Ltd. 15 shares of Heritage International Holdings Ltd. | HCMP923/2006 | HC124/2009 HC172/2009 |
| (xx) | 1,411 shares of Goldwiz Holdings Ltd. | HCMP1777/2009 | HC148/2009 |

| | | | |
|---------|---|---------------|------------|
| | 30,000 shares of 401 Holdings Ltd. | | |
| (xxi) | 1,000 shares of Asia TeleMedia Ltd. | HCMP677/2009 | HC173/2009 |
| (xxii) | 1,000,000 shares of Borneo Resource Investments Ltd. | HCA1396/2011 | HC134/2012 |
| (xxiii) | 300 shares of Asia Coal Ltd. 3,000 shares of Asia Energy Logistics Group Ltd. 11 shares of CASH Financial Services Group Ltd. 250 shares of CCT Telecom Holdings Ltd. 28 shares of Celestial Asia Securities Holdings Ltd. 6,516 shares of Champion Technology Holdings Ltd. 14 shares of China Gogreen Assets Investment Ltd. 338,000 shares of China Mining Resources Group Ltd. 3,000 shares of China Motion Telecom International Ltd. 200 shares of China Seven Star Shopping Ltd. 50 shares of China.com Inc. Ltd. 39 shares of Chuang's Consortium International Ltd. 200 shares of CIL Holdings Ltd. 46,824 shares of CMMB Vision Holdings Ltd. 52,500 shares of Crocodile Garments Ltd. 1,600 shares of Culture Landmark Investment Ltd. 196 shares of Digitalhongkong.com Ltd. 13 shares of Easyknit International Holdings Ltd. 1,250 shares of Enerchina Holdings Ltd. 100 shares of EPI (Holdings) Ltd. 9 shares of Eternity Investment Ltd. 17 shares of Good Fellow Resources Holdings Ltd. 175 shares of G-Prop (Holdings) Ltd. 375 shares of Greenheart Group Ltd. 83 shares of G-Resources Group Ltd. 67 shares of Haier Electronics Group Co., Ltd. 19 shares of HKT Trust and HKT Ltd. 2,000 shares of Kai Yuan Holdings Ltd. 100 Kingway Brewery Holdings Ltd. 60 shares of Loudong General Nice Resources (China) Holdings Ltd. 1 share of M Dream Inworld Ltd. 4,800 shares of Mei Ah Entertainment Group Ltd. 33 shares of Mongolia Energy Corporation Ltd. 4,000 shares of Neptune Group Ltd. 60,000 shares of Oriental Explorer Holdings Ltd. 78 shares of Pacific Century Premium Developments Ltd. 480 shares of Reorient Group Ltd. 3,000 shares of S.A.S. Dragon Holdings Ltd. 300,288 shares of Sing Pao Media Enterprises Ltd. 812 shares of SMI Corporation Ltd. 20,000 shares of South East Group Ltd. 5,532 shares of Styland Holdings Ltd. 1,000 shares of Sunevision Holdings Ltd. 1,875 shares of Sustainable Forest Holdings Ltd. 80 shares of TCL Communication Technology Holdings Ltd. 200 shares of TCL Multimedia Technology Holdings Ltd. 2,000 shares of The Hong Kong Parkview Group Ltd. 288 shares of Trasy Gold Ex Ltd. 87 shares of Unity Investments Holdings Ltd. 11,540 shares of Up Energy Development Group Ltd. 75 shares of Yuexiu Real Estate Investment Trust | HCMP2569/2012 | HC29/2013 |
| (xxiv) | 100 shares of Asia Commercial Holdings Ltd. 6,221 shares of The HK and China Gas Co. Ltd. 2,000 shares of Hopewell Holdings Ltd. 200 shares of Hopewell Highway Infrastructure Ltd. 50,000 shares of SEEC Media Group Ltd. 1,000 shares of China Seven Star Shopping Ltd. 5,000 shares of Culturecom Holdings Ltd. 11 shares of Pacific Plywood Holdings Ltd. 80,000 shares of Yaohan Int'l Holdings Ltd. 600 shares of Chinney Alliance Group Ltd. 400 shares of PCCW Ltd. 432 shares of Mongolia Energy Corp. Ltd. 10,000 shares of Skyworth Digital Holdings Ltd. 2,000 shares of Vision Values Holdings Ltd. 16 shares of HKT Trust & HKT Ltd. 256 shares of Sing Pao Media Enterprises Ltd. | HCMP1296/2013 | HC118/2013 |

3,500 shares of JLF Investment Co. Ltd.
3,004 shares of Chuang's Consortium Int'l Ltd.
80 shares of Shenzhen High-Tech Holdings Ltd.
11,000 shares of Power Assets Holdings Ltd.
3 shares of M Dream Inworld Ltd.
108 shares of The Bank of East Asia, Ltd.
1,750 shares of Media China Corp. Ltd.
329 shares of DVN (Holdings) Ltd.
1,000 shares of Hok Kwok Land Investment Co. Ltd.
600 shares of CST Mining Group Ltd.
15,000 shares of Culture Landmark Investment Ltd.
49,000 shares of Yueshou Environmental Holdings Ltd.
400 shares of HSBC Holdings Plc
10,000 shares of Yuexiu Property Co. Ltd.
10,000 shares of China Strategic Holdings Ltd.
10 shares of China Gogreen Assets Investment Ltd.
20,000 shares of Chinavision Media Group Ltd.
10,000 shares of Anton Oilfield Services Group
10,000 shares of The HSBC China Fund Ltd.
800 shares of COL Capital Ltd.
2,475 shares of Good Fellow Resources Holdings Ltd.
1,000 shares of Pacific Textiles Holdings Ltd.
10,000 shares of China Overseas Land & Investment Ltd.
2,220 shares of China State Construction Int'l Holdings Ltd.
4,000 shares of China Renji Medical Group Ltd.
2,500 shares of Solartech International Holdings Ltd.
200,000 shares of Global Digital Creations Holdings Ltd.

(xxv) 140 shares of Asia Commercial Holdings Ltd.
2 shares of Goldin Financial Holdings Ltd.
100 shares of Huabao International Holdings Ltd.
80 shares of CK Life Sciences Int'l (Holdings) Ltd.
400 shares of Greater China Holdings Ltd.
1,000 shares of Cheung Kong (Holdings) Ltd.
1,968 shares of HSBC Holdings Plc
2,376 shares of PCCW Ltd.
1,133 shares of The Bank of East Asia Ltd.
104 shares of HKT Trust and HKT Ltd. - SS
3,000 shares of Hutchison Whampoa Ltd.
500 shares of Mongolia Energy Corporation Ltd.
24,000 shares of Chuang's China Investments Ltd.
8,000 shares of Champion Technology Holdings Ltd.
20,000 shares of Tianjin Development Holdings Ltd.
145 shares of DigitalHongKong.com
2 shares of Easyknit International Holdings Ltd.
10,000 shares of Timeless Software Ltd.
4,000 shares of SA SA International Holdings Ltd.
2,000 shares of TCC International Holdings Ltd.
6,000 shares of Next Media Ltd.
100 shares of Yueshou Environmental Holdings Ltd.
89 shares of Viva China Holdings Ltd.
28 shares of Trasy Gold Ex Ltd.
500 shares of UP Energy Development Group Ltd.
12,764 shares of Sing Pao Media Enterprises Ltd.
313 shares of Asia Orient Holdings Ltd.
50 shares of China.com Inc.
10,000 shares of Power Assets Holdings Ltd.
13,301 shares of MTR Corporation Ltd.
2,013 shares of Wing Hang Bank Ltd.
2,000 shares of Vtech Holdings Ltd.
10,212 shares of The Link Real Estate Investment Trust Units
18,000 shares of PetroChina Co. Ltd. - H
21,400 shares of China Construction Bank Corporation - H
5,000 shares of Cheung Kong Infrastructure Holdings Ltd.
20,000 shares of Industrial and Commercial Bank of China Ltd.
5,000 shares of HongKong Land Holdings Ltd.
4,400 shares of Li & Fung Ltd.
850 shares of China Technology Global Corporation

HCMP1518/2013

HC119/2013
HC140/2013

(xxvi) 800 shares of PCCW Limited
10,000 shares of Galaxy Entertainment Group Limited
26,180 shares of Allied Properties (H.K.) Limited
1 share of MTR Corporation Limited

HCMP2398/2013

HC74/2014

86 shares of South Sea Petroleum Holdings Limited
 20,000 shares of Sun Hung Kai & Co. Limited
 617 shares of Good Fellow Resources Holdings Limited
 50,000 shares of C.P. Lotus Corporation
 40 shares of Icube Technology Holdings Limited
 1,600 shares of China Solar Energy Holdings Limited
 4,000 shares of Heng Fai Enterprises Limited
 12,000 shares of Beijing Jingcheng Machinery Electric Company Limited
 177 shares of HKC (Holdings) Limited
 337 shares of SMI Corporation Limited
 48 shares of ITC Properties Group Limited
 24,305 shares of Magnificent Estates Limited
 40,000 shares of Interchina Holdings Company Limited
 2,845 shares of Styland Holdings Ltd
 81 shares of Madex International (Holdings) Limited
 3,600 shares of China Seven Star Holdings Limited
 20,000 shares of China Haidian Holdings Limited
 2,500 shares of China Environmental Investment Holdings Limited
 85,000 shares of CCT Tech International Limited
 3,000 shares of China Timber Resource Group Limited
 11 shares of Hanny Holdings Ltd
 100 shares of Mongolia Energy Corporation Ltd
 210 shares of Goldin Properties Holdings Limited
 238 shares of Common Splendor International Health Industry Group Limited
 201 shares of Asia Standard Hotel Group Limited
 8,000 shares of Chuang's China Investments Limited
 40 shares of Up Energy Development Group Ltd
 9 shares of China Star Entertainment Ltd
 100 shares of Huabao International Holdings Limited
 30,048 shares of Chuang's Consortium International Limited
 128 shares of ITC Corporation Ltd
 200 shares of Chinney Alliance Group Limited
 21 shares of Jun Yang Solar Power Investments Ltd
 26 shares of Tse Sui Luen Jewellery (International) Ltd
 4 shares of Harmony Asset Limited
 80 shares of Greater China Holdings Limited
 60 shares of Pacific Century Premium Developments Limited
 663 shares of New City Development Group Ltd
 450 shares of Sinocorp Resources (Holdings) Limited
 70 shares of Hycomm Wireless Limited
 1,599 shares of Cash Financial Services Group Limited
 200 shares of E-Kong Group Limited
 12 shares of Goldin Financial Holdings Limited
 120 shares of Digital Domain Holdings Ltd
 1 share of Louis XIII Holdings Ltd
 15,000 shares of Daisho Microline Holdings Limited
 12,000 shares of China Financial Services Holdings Limited
 375 shares of Paliburg Holdings Ltd
 16 shares of UDL Holdings Ltd
 2,000 shares of Taung Gold International Limited
 300 shares of Enerchina Holdings Limited
 20,000 shares of Joyce Boutique Holdings Limited
 2,000 shares of China Renji Medical Group Limited
 60 shares of China Ocean Shipbuilding Industry Group Limited
 300 shares of NWS Holdings Limited
 84 shares of EPI (Holdings) Limited
 2 shares of China Properties Investment Holdings Limited
 2,000 shares of Man Yue International Holdings Limited
 92 shares of Hanison Construction Holdings Limited
 200 shares of Anxian Yuan China Holdings Limited
 62 shares of Quam Limited
 120 shares of CST Mining Group Limited
 11 shares of China Renewable Energy Investment Limited
 9,742 shares of Loudong General Nice Resources (China) Holdings Limited
 244 shares of Celestial Asia Securities Holdings Limited
 65 shares of G-Resources Group Limited
 1,390 shares of Suncorp Technologies Limited
 20 shares of Poly Capital Holdings Limited
 5 shares of Solartech International Holdings Limited
 1 share of Haier Electronics Group Co, Ltd.
 10 shares of C Y Foundation Group Limited
 HK\$10,472 warrant of Allied Properties (H.K.) Limited
 360 shares of China Enengine International (Holdings) Ltd

100,000 shares of Kai Yuan Holdings Limited
5 shares of EasyKnit International Holdings Ltd
12 shares of Wang On Group Limited
HK\$56.9 warrant of Styland Holdings Ltd
252 shares of HKT Trust and HKT Limited
600 shares of Sino Splendid Holdings Limited
1,779 shares of DigitalHongKong.com
1,000 shares of Sunevision Holdings Ltd.
7,905 shares of Sing Pao Media Enterprises Ltd
178 shares of Viva China Holdings Limited
276 shares of Well Way Group Limited
11 shares of M Dream Inworld Limited
1,000 shares of Merdeka Resources Holdings Limited
9 shares of China Media and Films Holdings Ltd.
300,000 shares of Sinocan Holdings Limited
100,000 shares of Global Trend Intelligent Technologies Limited
10,000 shares of Euro-Asia Agricultural (Holdings) Company Limited
954,000 shares of Baker Group International Holdings Limited
120,000 shares of Arcontech Corporation
500,000 shares of Fu Cheong International Holdings Limited
6,500 shares of M Channel Corporation Limited
7,000 shares of Moulin Global Eyecare Holdings Limited

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|----------|--|---------------|------------|
| (xxvii) | 3 shares of PT Indah Kiat Pulp & Paper Corporation Tbk | HCMP2687/2006 | HC205/2014 |
| | 31,254 shares of PT Bank CMB Niaga Tbk | | HC124/2017 |
| | 240,000 shares of PT Unilever Indonesia Tbk | | HC147/2017 |
| | 15 shares of Bangkok Rubber Public Company limited | | |
| | 14,400 shares of Thai Property Public Company Limited | | |
| | 2 shares of True Corporation Public Company Limited | | |
| | 90 shares of Kasikornbank Public Company Limited | | |
| | 20 shares in Saha Pathana Inter-holding Public Company Limited | | |
| | 1 share of Everland Public Company Limited | | |
| | 3,318 shares of BTS Group Holdings Public Company Limited | | |
| | 11 shares of Cornerstone Strategic Value Fund, Inc. | | |
| | 1,658 shares of Mountbatten Corporation | | |
| | 60,000 shares of Englong International Limited | | |
| | 6,600 shares of The Mingly Corporation Limited | | |
| | 5,000 shares of Hale International Holdings Limited | | |
| | 37,500 shares of Capitalcorp International Limited | | |
| | 2,010 shares of Sarihusada Nutrisi Untuk Bangsa | | |
| (xxviii) | 24 shares of Chai-Na-Ta-Corp. | HCMP3027/2014 | HC27/2015 |
| | 8,400 shares of Lafe Technology Limited | | HC64/2015 |
| | 90,000 shares of Hang Fung Gold Technology Limited | | HC79/2015 |
| | 40,280 shares of Peregrine Investments Holdings Limited | | |
| | 208,000 shares of Sinocan Holdings Limited | | |
| | 6,000 shares of the HSBC China Fund Limited | | |
| | 1 share of Hutchison China MediTech Limited | | |
| | 400,000 shares of Fu Cheong International Holdings Limited | | |
| | 24,000 shares of Best Wide Group Limited | | |
| | 50,000 shares of Gold-Face Holdings Limited | | |
| | 65,000 shares of Chengdu Top Sci-Tech Company Limited | | |
| | 4,000 shares of Moulin International Holdings Limited | | |
| | 15,600 shares of Ezcom Holdings Limited | | |
| | 10,000 shares of Hong Fok Land International Limited | | |
| | 72,000 shares of Orient Power Holdings Limited | | |
| | 176,000 shares of Peace Mark (Holdings) Limited | | |
| | 50,000 shares of Pan Sino International Holding Limited | | |
| | 253,600 shares of EganaGoldpfeil (Holdings) Limited | | |
| | 990 shares of Cash Retail Management (HK) Limited | | |
| | 390 shares of New City Development Group Limited | | |
| | 35 shares of Jia Sheng Holdings Limited | | |
| | 167,281 shares of South China Land Limited | | |
| | 42,400 shares of South China (China) Limited | | |
| | 40,000 shares of South China Holdings Limited | | |
| | 232 shares of G-Resources Group Limited | | |
| | 8,000 shares of Daido Group Limited | | |
| | 10,000 shares of Honbridge Holdings Limited | | |
| | 1,642,050 shares of RNA Holdings Limited | | |
| | 213 shares of HKT Trust and HKT Limited | | |
| | 627 shares of The Hong Kong and China Gas Company Limited | | |
| | 60 shares of Green Energy Group Limited | | |
| | 120 shares of Heritage International Holdings Limited | | |

2,100 shares of Harmony Asset Limited
 19 shares of South Sea Petroleum Holdings Limited
 6,545 shares of Allied Properties (H.K.) Limited
 2,400 shares of PCCW Limited
 10,000 shares of Tom Group Limited
 17,340 shares of SMI Publishing Group Limited
 150 shares of China New Energy Power Group Limited
 17 shares of North Asia Strategic Holdings Limited
 800 shares of Shun Tak Holdings Limited
 1,800 shares of Sino Splendid Holdings Limited
 236 shares of Capital Strategic Investment Limited
 133 shares of Well Way Group Limited
 1,800 shares of China Solar Energy Holdings Limited
 HK\$2,618 warrant of Allied Properties (H.K.) Limited
 21,000 shares of Industrial and Commercial Bank of China Limited
 53 shares of Pacific Century Premium Development Limited
 550,000 shares of Siu-Fung Ceramics Holdings Limited
 500 shares of Enerchina Holdings Limited
 3,000 shares of Culturecom Holdings Limited
 566 shares of Hansion Construction Holdings Limited
 20 shares of Pacific Plywood Holdings Limited
 100 shares of China Environmental Resources Group Limited
 10,000 shares of Hang Lung Properties Limited
 26,400 shares of Sun Hung Kai Properties Limited
 4 shares of MTR Corporation Limited
 170,000 shares of 401 Holdings Limited
 6,555,000 shares of China Digicontent Company Limited
 4,000 shares of Tech International Limited
 1,016 shares of Kel Holdings Limited
 12,620 shares of Chuang's Consortium International Limited
 10,000 shares of Shougang Concord Century Holdings Limited
 70,000 shares of Global Tech (Holdings) Limited
 5,631 shares of Wang On Group Limited
 88 shares of Lai Fung Holdings Limited
 4,000 shares of NewOcean Green Energy Holdings Limited
 30,000 shares of Central China Enterprises Limited
 40,000 shares of Regent Pacific Group Limited
 100,000 shares of South China Online Limited
 10,000 shares of Shougang Concord International Enterprises Company Limited
 5,000 shares of Sun Hung Kai & Co. Limited
 5,600 shares of China Seven Star Shopping Limited
 3,224 shares of SMI Corporation Limited
 154 shares of Styland Holdings Limited
 122 shares of Melco International Development Limited
 181 shares of Common Splendor International Health Industry Group Limited
 125 shares of Dynamic Global Holdings Limited
 4,000 shares of Frasers Property (China) Limited
 40 shares of Greater China Holdings Limited
 310 shares of CY Foundation Group Limited
 129 shares of Easyknit International Holdings Limited
 161 shares of Victory Group Limited
 750 shares of Dejin Resources Group Company Limited
 HK\$3 warrant of Styland Holdings Limited
 12,000 shares of China Chief Cable TV Group Limited
 43 shares of Climax International Company Limited
 300 shares of China Daye Non-Ferrous Metals Mining Limited
 150 shares of King Stone Energy Group Limited
 20,400 shares of Global Strategic Group Limited
 12,198,012 shares of Leading Spirit High-Tech (Holdings) Company Limited
 20,712 shares of Riverhill Holdings Limited
 6,000 shares of The Grande Holdings Limited
 405,000 shares of King Pacific International Holdings Limited
 2,118 shares of DVN (Holdings) Limited
 522 shares of EPI (Holdings) Limited
 547 shares of Good Fellow Resources Holdings Limited
 12 shares of Skyfame Realty (Holdings) Limited
 5,400 shares of Brockman Mining Limited
 6,267 shares of Viva China Holdings Limited
 5,615 shares of Century City International Holdings Limited
 390 shares of ITC Corporation Limited
 3,400 shares of Chinney Alliance Group Limited
 15 shares of Jun Yang Solar Power Investments Limited
 135 shares of PNG Resources Holdings Limited

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|--------|---|---------------|------------|
| | 400 shares of Wai Yuen Tong Medicine Holdings Limited | | |
| | 66 shares of Asia Resources Holdings Limited | | |
| | 275 shares of Amax Holdings Limited | | |
| | 2,398 shares of Loudong General Nice Resources (China) Holdings Limited | | |
| | 8,750 shares of China Jiuhao Health Industry Corporation Limited | | |
| | 192 shares of Hanry Holdings Limited | | |
| | 16,000 shares of Global Green Tech Group Limited | | |
| | 16 shares of M Dream Inworld Limited | | |
| | 20,857 shares of Guangzhou Automobile Group Co., Ltd | | |
| | 346 shares of Kantone Holdings Limited | | |
| | 664 shares of CST Mining Group Limited | | |
| | 800 shares of Energy International Investments Holdings Limited | | |
| | 385 shares of Up Energy Development Group Limited | | |
| | 90 shares of Freeman Financial Corporation Limited | | |
| | 477 shares of Mongolia Energy Corporation Limited | | |
| | 254 shares of China Yunnan Tin Minerals Group Company Limited | | |
| | 43 shares of Solartech International Holdings Limited | | |
| | 1,000 shares of Yeebo (International Holdings) Limited | | |
| | 654 shares of Cash Financial Services Group Limited | | |
| | 440 shares of The Bank of East Asia Limited | | |
| | 30 shares of Goldin Financial Holdings Limited | | |
| | 400 shares of Suncorp Technologies Limited | | |
| | 712 shares of Celestial Asia Securities Holdings Limited | | |
| | 2,905 shares of Auto Italia Holdings Limited | | |
| | 25 shares of Yuexiu Real Estate Investment Trust | | |
| | 2 shares of China Investments Holdings Limited | | |
| | 500 shares of Shang Hua Holdings Limited | | |
| | 50 shares of UDL Holdings Limited | | |
| | 100 shares of Matsunichi Communication Holdings Limited | | |
| | 500 shares of Huabao International Holdings Limited | | |
| | 200 shares of CIL Holdings Limited | | |
| | 10,000 shares of Lai Sun Development Company Limited | | |
| | 5 shares of Eternity Investment Limited | | |
| | 3,000 shares of e-Kong Group Limited | | |
| | 20 shares of Hycomm Wireless Limited | | |
| | 500 shares of Shenzhen International Holdings Limited | | |
| | 1,000 shares of Vision Values Holdings Limited | | |
| | 20 shares of Asia Coal Limited | | |
| | 200 shares of China WindPower Group Limited | | |
| | 22 shares of National United Resources Holdings Limited | | |
| | 2,000 shares of ICube Technology Holdings Limited | | |
| | 100 shares of Siberian Mining Group Company Limited | | |
| | 10,000 shares of China Elegance (Holdings) Limited | | |
| | 2,000 shares of eSun Holdings Limited | | |
| | 500 shares of IDT International Limited | | |
| | 1,000 shares of CITIC Pacific Ltd | | |
| | 3,000 shares of e-Kong Group Limited | | |
| | 2,000 shares of Aluminum Corporation of China Limited | | |
| | 100,000 shares of Yaohan International Holdings Limited | | |
| | 40,000 shares of Hang Fung Gold Technology Limited | | |
| | 510,000 shares of Euro-Asia Agricultural (Holdings) Company Limited | | |
| | 4,450 shares of China Technology Global Corporation | | |
| | 4 shares of HKC (Holdings) Limited | | |
| | 6,000 shares of Zijin Mining Group Co Ltd | | |
| (xxix) | 5,500 shares of Hon Kwok Land Investment Company, Limited | HCMP1498/2015 | HC102/2015 |
| | 500 shares of Citic Telecom International Holdings Limited | | |
| | 2,361 shares of Styland Holdings Limited | | |
| | HK\$47.2 warrant of Styland Holdings Limited W1508 | | |
| | 2,000 shares of Culturecom Holdings Limited | | |
| | 1,000 shares of South East Group Limited | | |
| | 9,660 shares of New Century Group Hong Kong Limited | | |
| | 563 shares of SMI Corporation Limited | | |
| | 8,400 shares of New Century Group Hong Kong Limited | | |
| | 3,000 shares of CCT Land Holdings Limited | | |
| | 1,720 shares of Asia Commercial Holdings Limited | | |
| | 2 shares of Hanny Holdings Limited | | |
| | 60 shares of ITC Corporation Limited | | |
| | 7 shares of Mongolia Energy Corporation Limited | | |
| | 13,921 shares of Chuang's Consortium International Limited | | |
| | 24,000 shares of COSCO International Holdings Limited | | |
| (xxx) | 146,000 shares of Honbridge Holdings Limited | HCMP2397/2015 | HC152/2015 |

| | | | |
|----------|---|---------------|-----------|
| (xxxi) | 30,000 shares of Asia Commercial Holdings Limited 100 shares of China Light & Power Company Limited 2,000 shares of Daido Concrete (H.K.) Limited 53,332 shares of Emperor International Holdings Limited 35 shares of FPB Bank Holding Company Limited 133 shares of Henderson Investment Limited 1,820 shares of HMM China Investments Ltd 1,200 shares of Hong Kong Telephone Company Limited 10,000 shares of Jinhui Holdings Company Limited 2,500 shares of Lippo Limited 10,000 shares of Maanshan Iron & Steel Company Limited 208 shares of Mountbatten Corporation 4,196 shares of Paladin Limited 10,000 shares of Sanyuan Group Limited 30,000 shares of Shanghai Petrochemical Company Limited 20,000 shares of Summa Promet Energy Limited 64 shares of Tylfull Company Limited 70,000 shares of Yau Lee Holdings Limited 8,000 shares of Lai Sun Garment Company Limited 4,000 shares of Paliburg Development Limited 801 shares of Peregrine Investments Holdings Limited | HCCW163/1994 | HC2/2016 |
| (xxxii) | 7,000 shares of CCT Land Holdings Limited 500 shares of Sinocop Resources (Holdings) Limited 88 shares of SMI Corporation Limited 3 shares of MTR Corporation Limited 21 shares of G-Resources Group Limited 1,300 shares of Global Strategic Group Limited 1,320 shares of PCCW Limited 12,000 shares of Yizheng Chemical Fibre Company Limited 58 shares of HKT Trust & HKT Limited 48,000 shares of China Netcom Technology Holdings Limited 50 shares of Asia Standard Hotel Group Limited 2,400 shares of China Seven Star Holdings Limited 200 shares of China Sandi Holdings Limited 2,000 shares of Brockman Mining Limited 400 shares of China Solar Energy Holdings Limited 40 shares of Well Way Group Limited 1,519 shares of Good Fellow Resources Holdings Limited 29 shares of Shihua Development Company Limited | HCMP3346/2015 | HC32/2016 |
| (xxxiii) | 1 share of Allied Properties (H.K.) Limited 8 shares of Far East Hotels and Entertainment Limited 1 share of New Asia Realty and Trust Company Limited 1 share of Tak Wing Investment (Holdings) Limited 3 shares of Champion Technology Holding Limited 1 share of Companion Marble (Holdings) Ltd 1 share of Ideal Pacific Holdings Limited 2 shares of Kantone Holdings Limited 1 share of Paul Y Properties Group Limited 2 shares of Mongolia Energy Corporation Limited 1 share of Aspinall Holdings plc 19 shares of Brierley Investments Limited 1 share of Philex Mining Corporation 1.57 units of Prolific Convertible and Gilt Unit Trust 5,800 shares of United Foods Co. Ltd 20 shares of Asia Fiber Company Limited 1 share of Semi-Tech (Global) Company Limited 200 shares of Yiu Wing International Holdings Limited 2,000 shares of Finance One Limited HK\$27.84 warrant of Grand Field Group Holdings Limited 250 warrants of Century City International Holdings Limited HK\$126 warrant of The Grande Holdings Limited HK\$100 warrant of Hong Kong Daily News Holdings Limited HK\$1.18 warrant of Champion Technology Holding Limited HK\$4.5 warrant of GZI Transport Limited HK\$2,850 warrant of Hysan Development Company Limited HK\$4.4 warrant of Lai Sun Hotels International Limited HK\$240 warrant of Peregrine Investments Holdings Limited HK\$13.2 warrant of Semi-Tech (Global) Company Limited HK\$560 warrant of Yiu Wing International Holdings Limited HK\$13 warrant of Paul Y Properties Group Limited | HCMP1368/2008 | HC39/2016 |

HK\$30.75 warrant of Plotio Holdings Limited
HK\$240 warrant of China Aerospace International Holdings Limited
60 warrants of One Holding Public Company Limited
322 warrants of PT Indah Kiat Pulp & Paper Corporation Tbk

| | | | |
|----------|---|---------------|-----------|
| (xxxiv) | 200 shares of PCCW Limited 1,600 shares of Champion Technology Holdings Limited 27 shares of Good Fellow Resources Holdings Limited 400 shares of China Seven Star Holdings Limited 20 shares of AVIC Joy Holdings (HK) Limited 100 shares of Sino Gas Group Limited 20 shares of G-Prop (Holdings) Limited 600 shares of Central China Enterprises Limited 200 shares of CIL Holdings Limited 1,243 shares of CASH Financial Services Group Limited 200 shares of Lai Fung Holdings Limited 8 shares of HKT Limited 560 shares of Global Strategic Group Limited 20 shares of Well Way Group Limited 37 shares of Grand Peace Group Holdings Limited | HCMP83/2015 | HC9/2017 |
| (xxxv) | 5,880,000 shares of Growth Industrial Holding 9,000 shares of Dhana Siam Fin-F (Stk Bal)(Del)(Exp) | HCMP2063/2017 | HC15/2018 |
| (xxxvi) | HK\$1,031,250 unsecured loan stock of Bluelane Limited 82,500 shares in Bluelane Limited 559.28 shares in Nippon Warrant Fund 169,476 units in GT Asean Fund 3 shares of Cheung Kong Property Holdings Limited 250 shares in C.P. Pokphand Co. Ltd. 164 shares in Chinese Estates Holdings Limited 3 shares of CK Hutchison Holdings Limited 9 shares of CLP Holdings Limited 8 shares of Swire Pacific Limited 1 share of Wing Lung Bank, Limited 264 shares of Van Der Horst Limited 2,500 shares of Singapura Building Society Limited 18 shares of Chi Cheung Investment Company, Limited 1,000 shares of Golden Resources Development International Limited 6,000 shares of Peregrine Investments Holdings Limited 4 shares of Dynamic Holdings Limited 6,000 shares of Management Investment & Technology (Holdings) Limited 5 shares of New World Development Company Limited 110 shares of Shun Ho Construction (Holdings) Limited | HCMP1658/2017 | HC47/2018 |
| (xxxvii) | 524,676 shares of Mountbatten Corporation | HCCW103/2008 | HC36/2019 |

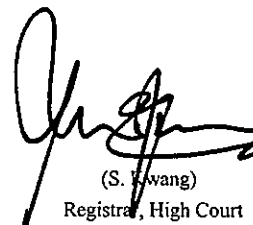
(c) Savings Account Passbooks: -

| | <u>Account No.</u> | <u>Name of Bank</u> | <u>In Name of</u> | <u>Balance</u> | <u>Action No.</u> | <u>Serial No. (Safe Register Vol.)</u> |
|--------|--------------------|-------------------------|--------------------------|--|-------------------|--|
| (i) | 520-10-05169-1 | Bank of East Asia | Lee Shing | HK\$35.06 as at 31.3.2019 | HC 4423/83 | 846 (II) |
| (ii) | 178-5-005461 | HSBC | " | Not disclosed by HSBC due to their duty of secrecy | " | " |
| (iii) | 178-0-002505 | HSBC | " | Not disclosed by HSBC due to their duty of secrecy | " | " |
| (iv) | 112-5-003218 | HSBC | Lee Yip Tang & Lee Shing | Not disclosed by HSBC due to their duty of secrecy | " | " |
| (v) | 157-10-01160-3 | Bank of East Asia | Ip Siu Bun | HK\$1,910.01 as at 31.3.2019 | HCA 7440/84 | 1721 (IV) |
| (vi) | 338-2-001260-4 | Standard Chartered Bank | " | HK\$5,228.65 as at 31.3.2019 | " | " |
| (vii) | 411-2-129871-8 | Standard Chartered Bank | " | HK\$4,412.94 as at 31.3.2019 | " | " |
| (viii) | 08-104-8356-4 | Dah Sing Bank | " | HK\$3,923.91 as at 31.3.2019 | " | " |
| (ix) | 55060870 | Citibank | " | HK\$8,797.22 as at 31.3.2019 | " | " |
| (x) | 557-0-002187 | HSBC | " | Not disclosed by HSBC due to their duty of secrecy | " | " |
| (xi) | 149-5-003178 | HSBC | Au Yeung Siu Kuen | Not disclosed by HSBC due to their duty of secrecy | HCMP 3877/90 | 1909 (V) |
| (xii) | 012-875-1-073565-9 | Bank of China | Chu Mei Har | HK\$275.30 as at 31.3.2019 | ESC 12459/94 | 2991 (VIII) |

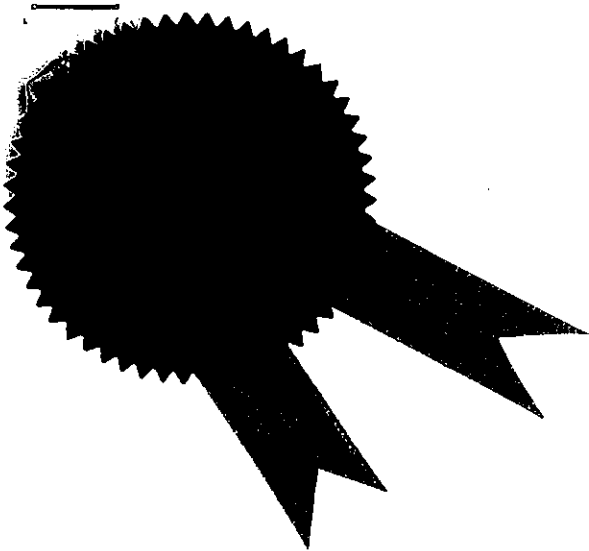
(d) Bank Guarantees: -

| | | | |
|--------|--|--------------|------------------------|
| (i) | Bank guarantee of HK\$100,000 issued by Tai Yau Bank Ltd. dated 30 August 2005 | HCMP851/2005 | HC121/2005 |
| (ii) | Bank guarantee of HK\$500,000 dated 18 April 2002 and bank guarantee of HK\$300,000 dated 23 June 2001 issued by HSBC | HCA747/2001 | HC126/2006 |
| (iii) | Bank guarantee of HK\$250,000 issued by Chiyu Banking Corporation Ltd. dated 19 March 2007 | CACV224/2006 | CA49/2007 |
| (iv) | Bank guarantee of HK\$400,000 issued by OCBC Bank dated 28 August 2007 | HCA1080/2007 | HC160/2007 |
| (v) | Bank guarantee of HK\$1,000,000 issued by Chong Hing Bank Ltd. dated 8 January 2010 Bank guarantee of HK\$1,000,000 issued by Chong Hing Bank Ltd. dated 8 October 2010 | HCA899/2009 | HC4/2010 HC131/2010 |
| (vi) | Bank guarantee of HK\$6,000,000 issued by DBS Bank (HK) Ltd. dated 29 March 2016 | HCA1479/2009 | HC29/2011 |
| (vii) | Bank guarantee of HK\$5,000,000 issued by Bank of Communications Co., Ltd. dated 17.7.2013 | HCA2118/2012 | HC98/2013 |
| (viii) | Bank guarantee of HK\$3,000,000 issued by Bank of Communications Co., Ltd. dated 11.7.2014 | HCA1120/2014 | HC112/2014 |




(S. Kwang)
Registrar, High Court

Date: 21 OCT 2020



District Court Suitors' Funds

Financial statements for the year ended 31 March 2019

Report of the Director of Audit



Audit Commission

The Government of the Hong Kong Special Administrative Region

Independent Auditor's Report

Opinion

I have audited the financial statements of the District Court Suitors' Funds set out on pages 3 to 7, which comprise the statement of assets and liabilities as at 31 March 2019, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the District Court Suitors' Funds are prepared, in all material respects, in accordance with rule 5(1) of the District Court Suitors' Funds Rules (Cap. 336 sub. leg. E).

Basis for opinion

I conducted my audit in accordance with section 8(1)(b) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the District Court Suitors' Funds in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Registrar of the District Court for the financial statements


The Registrar of the District Court is responsible for the preparation of the financial statements in accordance with rule 5(1) of the District Court Suitors' Funds Rules, and for such internal control as the Registrar of the District Court determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Court Sutors' Funds' internal control; and
- evaluate the appropriateness of accounting policies used by the Registrar of the District Court.



S. M. CHOI
Principal Auditor
for Director of Audit

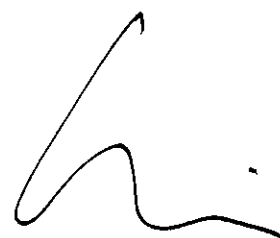
15 October 2020

Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

**DISTRICT COURT SUITORS' FUNDS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2019**

| | | 2019 HK\$ | 2018 HK\$ |
|---|-------------|--------------------|--------------------|
| ASSETS | Note | | |
| Securities | 3 | 31,599 | 1,539 |
| Time deposits | 4 | 872,674,119 | 772,183,023 |
| Cash and bank balances | 5 | <u>25,438,261</u> | <u>17,108,863</u> |
| | | 898,143,979 | 789,293,425 |
| LIABILITIES | | | |
| Interest received on general accounts to be transferred to general revenue | | (4,239,214) | (2,683,282) |
| | | <u>893,904,765</u> | <u>786,610,143</u> |
| REPRESENTING : | | | |
| SUITORS' ACCOUNTS | 6 | <u>893,904,765</u> | <u>786,610,143</u> |

The accompanying notes 1 to 9 form part of these financial statements.



(S. Lui)
Registrar, District Court

Date : 15 October 2020

**DISTRICT COURT SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

| | | 2019 HK\$ | 2018 HK\$ |
|---|------|---------------|-----------------|
| Cash and bank balances at beginning of year | Note | 17,108,863 | 16,553,183 |
| Receipts into suitors' accounts | 7 | 1,087,264,639 | 1,025,024,479 |
| Payments out of suitors' accounts | 8 | (979,929,999) | (1,027,543,125) |
| Receipts over payments / (Payments over receipts) in suitors' accounts for the year | | 107,334,640 | (2,518,646) |
| Other transactions | 9 | (99,005,242) | 3,074,326 |
| Cash and bank balances at end of year | | 25,438,261 | 17,108,863 |

The accompanying notes 1 to 9 form part of these financial statements.



(S. Lui)
Registrar, District Court

Date : 15 October 2020

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL

The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the financial statements of the District Court Suitors' Funds as specified in rule 5 of the District Court Suitors' Funds Rules (Cap. 336 sub. leg. E).

2. ACCOUNTING POLICIES

- (i) Subject to (ii) and (iii) below, the financial statements are prepared on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.
- (ii) Investments are stated at book values. Listed equities are stated at market values on the dates of transfer. Unlisted equities are stated at nominal value or at cost.
- (iii) Foreign currency balances at the year end date are valued at the mid-point between the selling and buying telegraphic transfer rates quoted by the Hong Kong Association of Banks on the last working day of the financial year (the closing rate).

3. SECURITIES

Securities were lodged into court under court orders and consisted of:-

| | Book value HK\$ | Market value HK\$ |
|--------------------|--------------------|----------------------|
| Listed equities: | | |
| Hong Kong | 31,356 | 32,168 |
| Unlisted equities: | | |
| Overseas | 243 | unknown |
| | <u>31,599</u> | |

The market values of the listed securities were valued at the closing market prices as at 31.3.2019.

4. TIME DEPOSITS

These are Hong Kong dollar and foreign currency time deposits placed with local banks under rule 16 of the District Court Suitors' Funds Rules. Interest received on deposits and savings accounts, after applying those sums required to be credited to the respective suitors' accounts, is transferred to the general revenue after the end of the financial year in accordance with rule 17.

| | 2019 HK\$ | 2018 HK\$ |
|--------------------|--------------------|--------------------|
| Hong Kong dollars | 870,600,000 | 770,300,000 |
| Foreign currencies | 2,074,119 | 1,883,023 |
| | <u>872,674,119</u> | <u>772,183,023</u> |

5. CASH AND BANK BALANCES

| | 2019 HK\$ | 2018 HK\$ |
|-----------------|-------------------|-------------------|
| Cash in hand | 9,010,526 | 8,005,292 |
| Current account | 16,309,352 | 8,967,177 |
| Savings account | 118,383 | 136,394 |
| | <u>25,438,261</u> | <u>17,108,863</u> |

6. SUITORS' ACCOUNTS

| | | 2019 HK\$ | 2018 HK\$ |
|--|--------|--------------------|--------------------|
| Balance at beginning of year | Note | 786,610,143 | 789,088,648 |
| Receipts into suitors' accounts | 7 | 1,087,264,639 | 1,025,024,479 |
| Securities lodged by trustees | | 30,060 | 1,539 |
| | | 1,087,294,699 | 1,025,026,018 |
| Payments out of suitors' accounts | 8 | (979,929,999) | (1,027,543,125) |
| Translation (loss)/gain in revaluation of foreign currencies at the closing rate | 2(iii) | (70,078) | 38,602 |
| Balance at end of year | | <u>893,904,765</u> | <u>786,610,143</u> |

7. RECEIPTS INTO SUITORS' ACCOUNTS

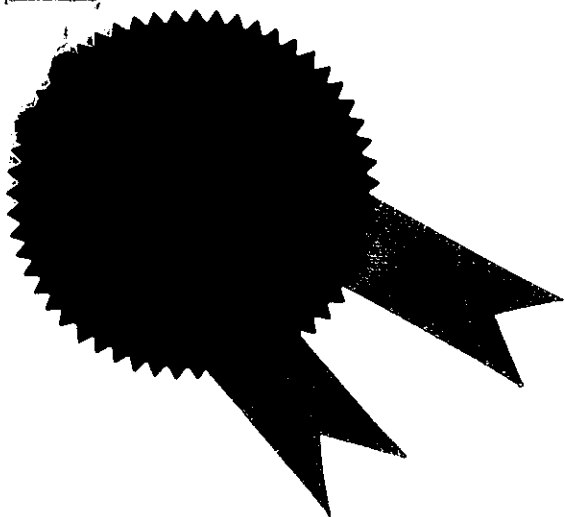
| | 2019 HK\$ | 2018 HK\$ |
|---|----------------------|----------------------|
| Payments into court | 1,076,387,713 | 1,020,015,744 |
| Payments made in previous year reversed | 3,157,855 | 903,187 |
| Dividends on securities | 1,729 | - |
| Interest received on suitors' accounts | 7,717,342 | 4,105,548 |
| | <u>1,087,264,639</u> | <u>1,025,024,479</u> |

8. PAYMENTS OUT OF SUITORS' ACCOUNTS

| | 2019 HK\$ | 2018 HK\$ |
|-----------------------|----------------------|------------------------|
| Payments out of court | <u>(979,929,999)</u> | <u>(1,027,543,125)</u> |

9. OTHER TRANSACTIONS

| | 2019 HK\$ | 2018 HK\$ |
|---|---------------------|------------------|
| Interest received on general accounts | 4,245,261 | 2,365,674 |
| Amount transferred to general revenue in respect of interest received on general accounts | (2,689,329) | (1,751,901) |
| Net (increase)/decrease in time deposits | (100,491,096) | 2,421,951 |
| Translation (loss)/gain | (70,078) | 38,602 |
| | <u>(99,005,242)</u> | <u>3,074,326</u> |



Small Claims Tribunal Suitors' Funds

Financial statements for the year ended 31 March 2019

Report of the Director of Audit



Audit Commission

The Government of the Hong Kong Special Administrative Region

Independent Auditor's Report

Opinion

I have audited the financial statements of the Small Claims Tribunal Suitors' Funds set out on pages 3 to 6, which comprise the statement of assets and liabilities as at 31 March 2019, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the Small Claims Tribunal Suitors' Funds are prepared, in all material respects, in accordance with rule 10(1) of the Small Claims Tribunal (Suitors' Funds) Rules (Cap. 338 sub. leg. D).

Basis for opinion

I conducted my audit in accordance with section 8(1)(b) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Small Claims Tribunal Suitors' Funds in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Registrar of the District Court for the financial statements

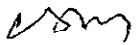
The Registrar of the District Court is responsible for the preparation of the financial statements in accordance with rule 10(1) of the Small Claims Tribunal (Suitors' Funds) Rules, and for such internal control as the Registrar of the District Court determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Small Claims Tribunal Sutors' Funds' internal control; and
- evaluate the appropriateness of accounting policies used by the Registrar of the District Court.


S. M. CHOI
Principal Auditor
for Director of Audit

3 November 2020

Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

SMALL CLAIMS TRIBUNAL SUITORS' FUNDS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2019

| ASSETS | Note | 2019 HK\$ | 2018 HK\$ |
|-----------------------------------|-------------|-------------------------|-------------------------|
| Time deposits on general accounts | 3 | 3,500,000 | 3,500,000 |
| Cash and bank balances | 4 | <u>2,456,272</u> | <u>1,621,592</u> |
| | | <u><u>5,956,272</u></u> | <u><u>5,121,592</u></u> |
| REPRESENTING : | | | |
| SUITORS' ACCOUNTS | 5 | <u><u>5,956,272</u></u> | <u><u>5,121,592</u></u> |

The accompanying notes 1 to 8 form part of these financial statements.



(S. Lui)
 Registrar, District Court

Date: - 3 NOV 2020

**SMALL CLAIMS TRIBUNAL SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

| | Note | 2019 HK\$ | 2018 HK\$ |
|--|------|------------------|------------------|
| Cash and bank balances at beginning of year | | 1,621,592 | 1,120,775 |
| Receipts into suitors' accounts | 6 | 53,186,445 | 52,736,646 |
| Payments out of suitors' accounts | 7 | (52,351,765) | (52,235,829) |
| Receipts over payments in suitors' accounts for the year | | 834,680 | 500,817 |
| Other transactions | 8 | - | - |
| Cash and bank balances at end of year | | <u>2,456,272</u> | <u>1,621,592</u> |

The accompanying notes 1 to 8 form part of these financial statements.



(S. Lui)
Registrar, District Court

Date: - 3 NOV 2020

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL

The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the financial statements of the Small Claims Tribunal Suitors' Funds as specified in rule 10 of the Small Claims Tribunal (Suitors' Funds) Rules (Cap. 338 sub. leg. D).

2. ACCOUNTING POLICY

The financial statements are prepared on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.

3. TIME DEPOSITS ON GENERAL ACCOUNTS

These are Hong Kong dollar time deposits placed with local banks under rule 3(2) of the Small Claims Tribunal (Suitors' Funds) Rules. Any interest that has been credited to the general accounts of the Small Claims Tribunal Suitors' Funds will be paid into the general revenue at the end of the financial year or so soon thereafter as may be practicable in accordance with rule 8.

4. CASH AND BANK BALANCES

| | 2019 HK\$ | 2018 HK\$ |
|-----------------|------------------|------------------|
| Cash in hand | 548,306 | 381,314 |
| Current account | 1,907,966 | 1,240,278 |
| | <u>2,456,272</u> | <u>1,621,592</u> |

5. SUITORS' ACCOUNTS

| | | 2019 HK\$ | 2018 HK\$ |
|-----------------------------------|------|------------------|------------------|
| Balance at beginning of year | Note | 5,121,592 | 4,620,775 |
| Receipts into suitors' accounts | 6 | 53,186,445 | 52,736,646 |
| Payments out of suitors' accounts | 7 | (52,351,765) | (52,235,829) |
| Balance at end of year | | <u>5,956,272</u> | <u>5,121,592</u> |

6. RECEIPTS INTO SUITORS' ACCOUNTS

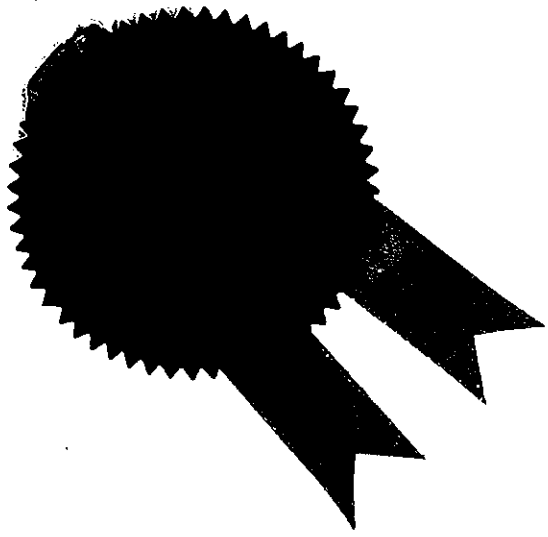
| | 2019 HK\$ | 2018 HK\$ |
|---|-------------------|-------------------|
| Receipts into tribunal | 53,106,830 | 52,618,135 |
| Payments made in previous year reversed | 79,615 | 118,511 |
| | <u>53,186,445</u> | <u>52,736,646</u> |

7. PAYMENTS OUT OF SUITORS' ACCOUNTS

| | 2019 HK\$ | 2018 HK\$ |
|--------------------------|-------------------|-------------------|
| Payments out of tribunal | <u>52,351,765</u> | <u>52,235,829</u> |

8. OTHER TRANSACTIONS

| | 2019 HK\$ | 2018 HK\$ |
|--|--------------|--------------|
| Interest received on general accounts | 61,086 | 23,113 |
| Amount transferred to general revenue in respect of interest received on general accounts | (61,086) | (23,113) |
| | <u>-</u> | <u>-</u> |



Labour Tribunal Suitors' Funds

Financial statements for the year ended 31 March 2019

Report of the Director of Audit



Audit Commission

The Government of the Hong Kong Special Administrative Region

Independent Auditor's Report

Opinion

I have audited the financial statements of the Labour Tribunal Suitors' Funds set out on pages 3 to 6, which comprise the statement of assets and liabilities as at 31 March 2019, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the Labour Tribunal Suitors' Funds are prepared, in all material respects, in accordance with rule 10(1) of the Labour Tribunal (Suitors' Funds) Rules (Cap. 25 sub. leg. D).

Basis for opinion

I conducted my audit in accordance with section 8(1)(b) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Labour Tribunal Suitors' Funds in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Registrar of the Labour Tribunal for the financial statements


The Registrar of the Labour Tribunal is responsible for the preparation of the financial statements in accordance with rule 10(1) of the Labour Tribunal (Suitors' Funds) Rules, and for such internal control as the Registrar of the Labour Tribunal determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Labour Tribunal Suitors' Funds' internal control; and
- evaluate the appropriateness of accounting policies used by the Registrar of the Labour Tribunal.



S. M. CHOI
Principal Auditor
for Director of Audit

21 October 2020

Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

LABOUR TRIBUNAL SUITORS' FUNDS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2019

| ASSETS | Note | 2019 HK\$ | 2018 HK\$ |
|--|------|------------------|------------------|
| Time deposits on general accounts | 3 | 500,004 | 500,000 |
| Cash and bank balances | 4 | 8,228,462 | 5,132,801 |
| | | <u>8,728,466</u> | <u>5,632,801</u> |
| LIABILITIES | | | |
| Interest received on general accounts to be transferred to general revenue | | (4) | - |
| | | <u>8,728,462</u> | <u>5,632,801</u> |
| REPRESENTING: | | | |
| SUITORS' ACCOUNTS | 5 | <u>8,728,462</u> | <u>5,632,801</u> |

The accompanying notes 1 to 8 form part of these financial statements.

Date : 21 OCT 2020

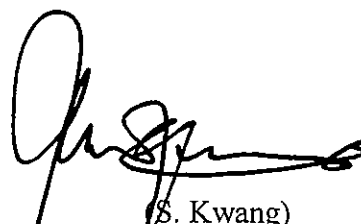

 (S. Kwang)
 Registrar, High Court

**LABOUR TRIBUNAL SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

| | Note | 2019 HK\$ | 2018 HK\$ |
|--|------|------------------|------------------|
| Cash and bank balances at beginning of year | | 5,132,801 | 5,877,090 |
| Receipts into suitors' accounts | 6 | 58,662,665 | 53,507,294 |
| Payments out of suitors' accounts | 7 | (55,567,004) | (54,251,583) |
| Receipts over payments /(Payments over receipts) in suitors' accounts for the year | | 3,095,661 | (744,289) |
| Other transactions | 8 | - | - |
| Cash and bank balances at end of year | | <u>8,228,462</u> | <u>5,132,801</u> |

The accompanying notes 1 to 8 form part of these financial statements.

Date : 21 OCT 2020


 (S. Kwang)
 Registrar, High Court

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL

The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the financial statements of the Labour Tribunal Suitors' Funds as specified in rule 10 of the Labour Tribunal (Suitors' Funds) Rules (Cap. 25 sub. leg. D).

2. ACCOUNTING POLICY

The financial statements are prepared on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.

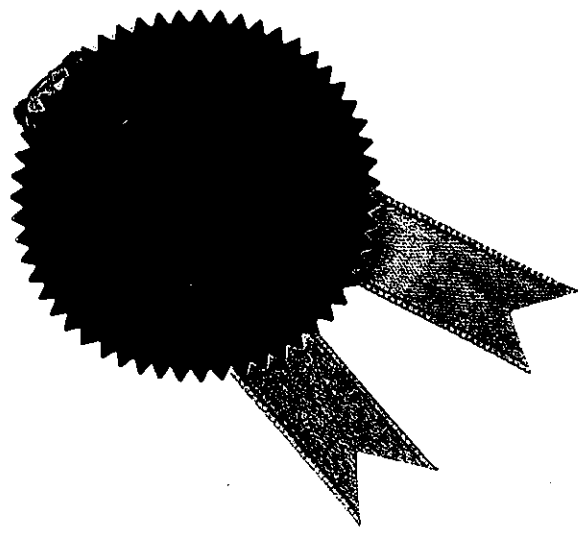
3. TIME DEPOSITS ON GENERAL ACCOUNTS

These are Hong Kong dollar time deposits placed with local banks under rule 3 of the Labour Tribunal (Suitors' Funds) Rules. Any interest that has been credited to the general accounts of the Labour Tribunal Suitors' Funds Account will be paid into the general revenue at the end of the financial year or so soon thereafter as may be practicable in accordance with rule 8 of the Labour Tribunal (Suitors' Funds) Rules.

| 4. CASH AND BANK BALANCES | 2019 HK\$ | 2018 HK\$ |
|---------------------------|------------------|------------------|
| Cash in hand | 103,686 | 663,870 |
| Current account | 7,424,776 | 3,768,931 |
| Savings account | 700,000 | 700,000 |
| | <u>8,228,462</u> | <u>5,132,801</u> |

| 5. SUITORS' ACCOUNTS | Note | 2019 HK\$ | 2018 HK\$ |
|-----------------------------------|------|------------------|------------------|
| Balance at beginning of year | | 5,632,801 | 6,377,090 |
| Receipts into suitors' accounts | 6 | 58,662,665 | 53,507,294 |
| Payments out of suitors' accounts | 7 | (55,567,004) | (54,251,583) |
| Balance at end of year | | <u>8,728,462</u> | <u>5,632,801</u> |

| | | |
|--|---------------------|---------------------|
| 6. RECEIPTS INTO SUITORS' ACCOUNTS | 2019 | 2018 |
| | HK\$ | HK\$ |
| Receipts into tribunal | 58,611,708 | 53,502,628 |
| Payments made in previous year reversed | 50,957 | 4,666 |
| | <u>58,662,665</u> | <u>53,507,294</u> |
| 7. PAYMENTS OUT OF SUITORS' ACCOUNTS | 2019 | 2018 |
| | HK\$ | HK\$ |
| Payments out of tribunal | (55,567,004) | (54,224,807) |
| Unclaimed balances transferred to general revenue | - | (26,776) |
| | <u>(55,567,004)</u> | <u>(54,251,583)</u> |
| 8. OTHER TRANSACTIONS | 2019 | 2018 |
| | HK\$ | HK\$ |
| Interest received on general accounts | 30,383 | 544 |
| Amount transferred to general revenue in respect of interest received on general accounts | (30,379) | (544) |
| Net increase in time deposits | (4) | - |
| | <u>-</u> | <u>-</u> |



Master in Lunacy Account

Financial statements for the year ended 31 March 2019

Report of the Director of Audit



Audit Commission

The Government of the Hong Kong Special Administrative Region

Independent Auditor's Report

Opinion

I have audited the financial statements of the Master in Lunacy Account set out on pages 3 to 5, which comprise the statement of assets and liabilities as at 31 March 2019, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the Master in Lunacy Account are prepared, in all material respects, in accordance with cash basis of accounting as described in note 2 to the financial statements.

Basis for opinion

I conducted my audit in accordance with section 8(1)(b) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Master in Lunacy Account in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Registrar of the High Court for the financial statements

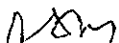
The Registrar of the High Court is responsible, in his capacity as the Master in Lunacy, for the administration of cases existing at the time when the High Court Ordinance was repealed and re-enacted in 1976, and subsequent cases if the court so orders, and for the preparation and the proper presentation of the financial statements in respect of those administered cases in accordance with the cash basis of accounting as described in note 2 to the financial statements. He is responsible for such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Master in Lunacy Account's internal control; and
- evaluate the appropriateness of accounting policies used by the Registrar of the High Court.



S. M. CHOI
Principal Auditor
for Director of Audit

21 October 2020

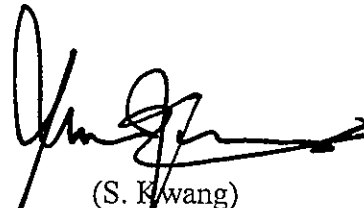
Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

**MASTER IN LUNACY ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2019**

| | Note | 2019 HK\$ | 2018 HK\$ |
|--------------------------|----------|----------------|----------------|
| ASSETS | | | |
| Time deposits | | 101,586 | 100,533 |
| Cash and bank balances | | 8,859 | 8,857 |
| | | <u>110,445</u> | <u>109,390</u> |
| REPRESENTING : | | | |
| Patient's account | 3 | <u>110,445</u> | <u>109,390</u> |

The accompanying notes 1 to 5 form part of these financial statements.

Date : 21 OCT 2020

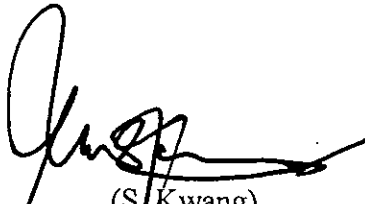

 (S. Kwang)
 Registrar, High Court

**MASTER IN LUNACY ACCOUNT
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

| | Note | 2019 HK\$ | 2018 HK\$ |
|---|------|--------------|--------------|
| Cash and bank balances at beginning of year | | 8,857 | 8,857 |
| Receipts into patient's account | 4 | 1,055 | 330 |
| Payments out of patient's account | 5 | - | - |
| Receipts over payments in patient's account for the year | | 1,055 | 330 |
| Net increase in time deposits | | (1,053) | (330) |
| Cash and bank balances at end of year | | <u>8,859</u> | <u>8,857</u> |

The accompanying notes 1 to 5 form part of these financial statements.

Date : 21 OCT 2020


 (S. Kwang)
 Registrar, High Court

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL

The financial statements include transactions on patients' accounts effected under authority of Orders of the Court, after the Registrar of the High Court ceased to exercise the functions and powers of the Master in Lunacy consequent upon the relevant amendment of the High Court Ordinance in 1976.

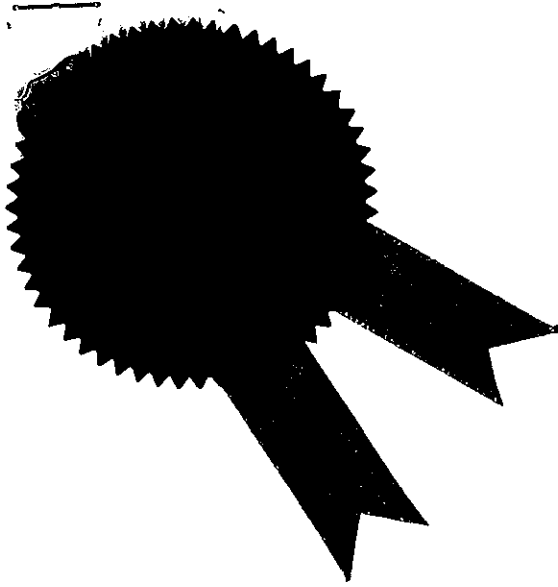
2. ACCOUNTING POLICY

The financial statements are prepared on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.

| 3. PATIENT'S ACCOUNT | Note | 2019 HK\$ | 2018 HK\$ |
|------------------------------------|------|----------------|----------------|
| Balance at beginning of year | | 109,390 | 109,060 |
| Receipts into patient's account | 4 | 1,055 | 330 |
| Payments out of patient's account | 5 | - | - |
| Balance at end of year | | <u>110,445</u> | <u>109,390</u> |
| 4. RECEIPTS INTO PATIENT'S ACCOUNT | | 2019 HK\$ | 2018 HK\$ |
| Interest received | | <u>1,055</u> | <u>330</u> |

5. PAYMENTS OUT OF PATIENT'S ACCOUNT

There were no payments out of patient's account for the years ended 31 March 2019 and 2018.



Official Administrator's Account

Financial statements for the year ended 31 March 2019

Report of the Director of Audit



Audit Commission

The Government of the Hong Kong Special Administrative Region

Independent Auditor's Report

Opinion

I have audited the financial statements of the Official Administrator's Account set out on pages 3 to 6, which comprise the statement of assets and liabilities as at 31 March 2019, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the Official Administrator's Account are prepared, in all material respects, in accordance with section 20 of the Probate and Administration Ordinance (Cap. 10).

Basis for opinion

I conducted my audit in accordance with section 8(1)(b) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Official Administrator's Account in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Registrar of the High Court for the financial statements

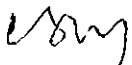
The Registrar of the High Court is responsible, in his capacity as the Official Administrator, for the preparation of the financial statements in accordance with section 20 of the Probate and Administration Ordinance, and for such internal control as the Registrar of the High Court determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Official Administrator's Account's internal control; and
- evaluate the appropriateness of accounting policies used by the Registrar of the High Court.



S. M. CHOI
Principal Auditor
for Director of Audit

21 October 2020

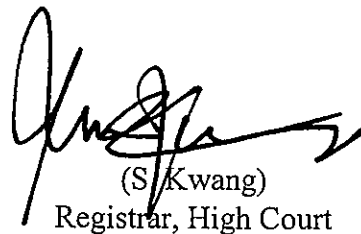
Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

**OFFICIAL ADMINISTRATOR'S ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2019**

| | | 2019 HK\$ | 2018 HK\$ |
|--|-------------|--------------------|--------------------|
| ASSETS | Note | | |
| Time deposits | 3 | 668,400,000 | 634,300,000 |
| Deposits in the Treasury | 4 | 94,026,976 | 128,904,056 |
| Cash and bank balances | 5 | 1,630,183 | 2,459,464 |
| | | <u>764,057,159</u> | <u>765,663,520</u> |
| LIABILITIES | | | |
| Interest received on general accounts to be transferred to general revenue | | (232,034) | (141,078) |
| Commission charged by Official Administrator to be transferred to general revenue | | (380,106) | (754,262) |
| | | <u>(612,140)</u> | <u>(895,340)</u> |
| | | <u>763,445,019</u> | <u>764,768,180</u> |
| REPRESENTING: | | | |
| ESTATE ACCOUNTS | 6 | <u>763,445,019</u> | <u>764,768,180</u> |

The accompanying notes 1 to 8 form part of these financial statements.

Date: 21 OCT 2020

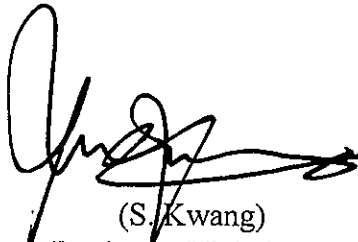

 (S. Kwang)
 Registrar, High Court

**OFFICIAL ADMINISTRATOR'S ACCOUNT
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

| | | 2019 HK\$ | 2018 HK\$ |
|--|------|--------------|--------------|
| | Note | | |
| Cash and bank balances at beginning of year | | 2,459,464 | 1,876,920 |
| Receipts into estate accounts | 7 | 54,172,070 | 69,400,218 |
| Payments out of estate accounts | | (12,824,540) | (12,983,450) |
| Receipts over payments in estate accounts for the year | | 41,347,530 | 56,416,768 |
| Other transactions | 8 | (42,176,811) | (55,834,224) |
| Cash and bank balances at end of year | | 1,630,183 | 2,459,464 |

The accompanying notes 1 to 8 form part of these financial statements.

Date: 21 OCT 2020


 (S. Kwang)
 Registrar, High Court

**OFFICIAL ADMINISTRATOR'S ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS**

1. GENERAL

- (a) The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages together with the accompanying notes constitute the financial statements of the Official Administrator's Account.
- (b) The financial statements do not include:-
- (i) real estates and other properties administered or held on behalf of the estates of deceased persons by the Official Administrator; and
 - (ii) shares and moneys in foreign currencies held in connection with the administration of the estates of deceased persons.

2. ACCOUNTING POLICY

The financial statements are prepared on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.

3. TIME DEPOSITS

These are Hong Kong dollar time deposits placed with local banks. Interest received thereon, after applying the sums required to be credited to the respective estates in accordance with rule 2 and rule 3(1) of the Official Administrator's Accounts (Interest) Rules (Cap. 10 sub. leg. D), is transferred to the general revenue in compliance with section 23D of the Probate and Administration Ordinance (Cap. 10).

4. DEPOSITS IN THE TREASURY

Included in the Estate Accounts' balance as at 31.3.2019 of HK\$763,445,019 (2018: HK\$764,768,180) are unclaimed accounts totalling HK\$94,026,976 (2018: HK\$128,904,056) which are held as deposits in the Treasury under section 23A of the Probate and Administration Ordinance.

| | 2019 HK\$ | 2018 HK\$ |
|--|---------------------------------|----------------------------------|
| Balance at beginning of year | 128,904,056 | 176,781,115 |
| Unclaimed balances transferred to deposits in the Treasury during the year | <u>7,323,155</u> 136,227,211 | <u>15,678,514</u> 192,459,629 |
| Transfer from deposits in the Treasury to general revenue | (42,070,764) | (63,355,104) |
| Refund from deposits in the Treasury to claimants | (129,471) | (200,469) |
| Balance at end of year | <u><u>94,026,976</u></u> | <u><u>128,904,056</u></u> |

5. CASH AND BANK BALANCES

| | 2019 HK\$ | 2018 HK\$ |
|-----------------|-------------------------|-------------------------|
| Current account | <u><u>1,630,183</u></u> | <u><u>2,459,464</u></u> |

| 6. ESTATE ACCOUNTS | Note | 2019 | 2018 |
|---|------|---------------------|---------------------|
| | | HK\$ | HK\$ |
| Balance at beginning of year | | 764,768,180 | 772,787,839 |
| Receipts into estate accounts | 7 | 54,172,070 | 69,400,218 |
| Payments out of estate accounts | | (12,824,540) | (12,983,450) |
| Official Administrator's commission charged for the year | | (470,456) | (880,854) |
| | | (13,294,996) | (13,864,304) |
| Transactions of deposits in the Treasury relating to movement of estate accounts | | | |
| Transferred to general revenue | | (42,070,764) | (63,355,104) |
| Refund to claimants | | (129,471) | (200,469) |
| Balance at end of year | | <u>763,445,019</u> | <u>764,768,180</u> |
| | | | |
| 7. RECEIPTS INTO ESTATE ACCOUNTS | | 2019 | 2018 |
| | | HK\$ | HK\$ |
| Receipts on behalf of deceased estates | | 42,906,583 | 64,356,410 |
| Payments made in previous year reversed | | 6,044 | 2,520 |
| Interest received | | 11,259,443 | 5,041,288 |
| | | <u>54,172,070</u> | <u>69,400,218</u> |
| | | | |
| 8. OTHER TRANSACTIONS | | 2019 | 2018 |
| | | HK\$ | HK\$ |
| Interest received on general accounts | | 183,482 | 99,475 |
| Amount transferred to general revenue in respect of interest received on general accounts | | (92,526) | (61,545) |
| Official Administrator's commission charged and paid to general revenue | | (844,612) | (193,640) |
| Unclaimed balances transferred to deposits in the Treasury | | (7,323,155) | (15,678,514) |
| Net increase in time deposits | | (34,100,000) | (40,000,000) |
| | | <u>(42,176,811)</u> | <u>(55,834,224)</u> |

OFFICIAL ADMINISTRATOR'S ACCOUNT 2018-19

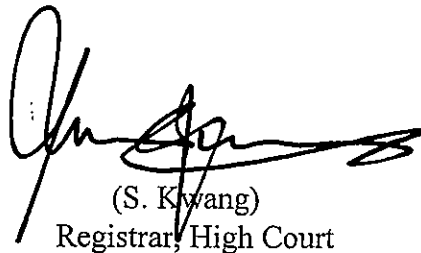
List of real estate administered on behalf of the estates of deceased persons by the Official Administrator as at 31.3.2019

Lot No. 78 - D.D. 79

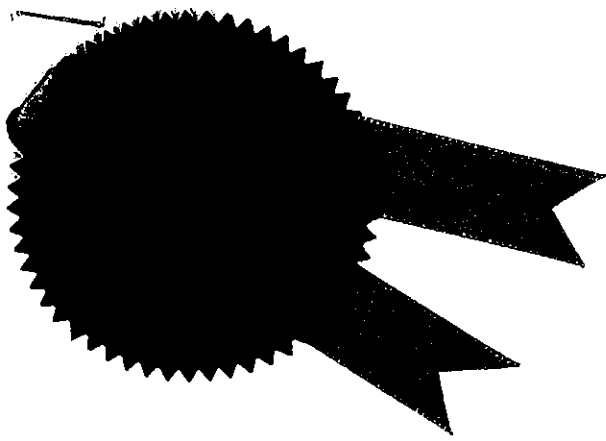
Flat D, 4/F, Kwai Lai Building, No. 37 Shek Yam Road, Kwai Chung, N. T.

Flat C, 7/F, Chong Tak House, Nos. 33/39 Austin Road, Kowloon.

Date : 21 OCT 2020



(S. Kwang)
Registrar, High Court



Hong Kong Court of Final Appeal Suitors' Funds

Financial statements for the year ended 31 March 2019

Report of the Director of Audit



Audit Commission

The Government of the Hong Kong Special Administrative Region

Independent Auditor's Report

Opinion

I have audited the financial statements of the Hong Kong Court of Final Appeal Suitors' Funds set out on pages 3 to 6, which comprise the statement of assets and liabilities as at 31 March 2019, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the Hong Kong Court of Final Appeal Suitors' Funds are prepared, in all material respects, in accordance with rule 6 of the Hong Kong Court of Final Appeal Suitors' Funds Rules (Cap. 484 sub. leg. C).

Basis for opinion

I conducted my audit in accordance with section 8(1)(b) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Hong Kong Court of Final Appeal Suitors' Funds in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Registrar of the Hong Kong Court of Final Appeal for the financial statements

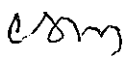
The Registrar of the Hong Kong Court of Final Appeal is responsible for the preparation of the financial statements in accordance with rule 6 of the Hong Kong Court of Final Appeal Suitors' Funds Rules, and for such internal control as the Registrar of the Hong Kong Court of Final Appeal determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hong Kong Court of Final Appeal Sutors' Funds' internal control; and
- evaluate the appropriateness of accounting policies used by the Registrar of the Hong Kong Court of Final Appeal.


S. M. CHOI
Principal Auditor
for Director of Audit

30 October 2020

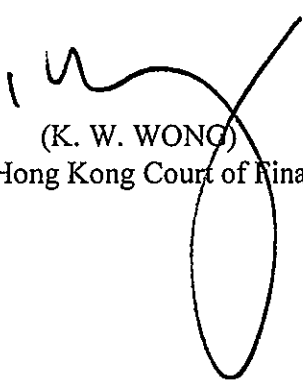
Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

HONG KONG COURT OF FINAL APPEAL SUITORS' FUNDS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2019

| | | 2019 HK\$ | 2018 HK\$ |
|--|-------------|-------------------|-------------------|
| ASSETS | Note | | |
| Time deposits | 3 | 12,700,000 | 18,000,000 |
| Cash and bank balances | 4 | 460,560 | 493,248 |
| | | <u>13,160,560</u> | <u>18,493,248</u> |
| LIABILITIES | | | |
| Interest received on general accounts to be transferred to general revenue | | (452) | (6,976) |
| | | <u>13,160,108</u> | <u>18,486,272</u> |
| REPRESENTING: | | | |
| SUITORS' ACCOUNTS | 5 | <u>13,160,108</u> | <u>18,486,272</u> |

The accompanying notes 1 to 8 form part of these financial statements.

Date: 30 OCT 2020

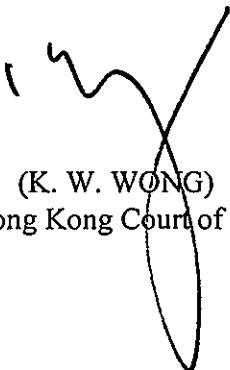

 (K. W. WONG)
 Registrar, Hong Kong Court of Final Appeal

HONG KONG COURT OF FINAL APPEAL SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2019

| | | 2019 HK\$ | 2018 HK\$ |
|---|------|--------------|--------------|
| Cash and bank balances at beginning of year | Note | 493,248 | 1,241,046 |
| Receipts into suitors' accounts | 6 | 4,431,550 | 11,527,943 |
| Payments out of suitors' accounts | 7 | (9,757,714) | (15,681,564) |
| Payments over receipts in suitors' accounts for the year | | (5,326,164) | (4,153,621) |
| Other transactions | 8 | 5,293,476 | 3,405,823 |
| Cash and bank balances at end of year | | 460,560 | 493,248 |

The accompanying notes 1 to 8 form part of these financial statements.

Date: 30 OCT 2020


 (K. W. WONG)
 Registrar, Hong Kong Court of Final Appeal

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL

On 1 April 2016, the Hong Kong Court of Final Appeal Suitors' Funds came into operation upon the enactment of the Hong Kong Court of Final Appeal Suitors' Funds Rules (Cap. 484 sub. leg. C).

The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the financial statements of the Hong Kong Court of Final Appeal Suitors' Funds as specified in rule 6 of the Hong Kong Court of Final Appeal Suitors' Funds Rules.

2. ACCOUNTING POLICY

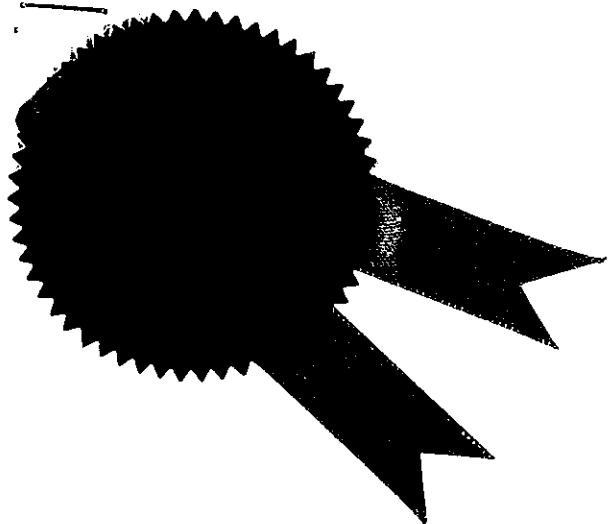
The financial statements are prepared on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.

3. TIME DEPOSITS

These are Hong Kong dollar time deposits placed with local banks under rule 14 of the Hong Kong Court of Final Appeal Suitors' Funds Rules. Interest received on deposits, after applying those sums required to be credited to the respective suitors' accounts, is transferred to the general revenue after the end of the financial year in accordance with rule 15.

| 4. CASH AND BANK BALANCES | | 2019 HK\$ | 2018 HK\$ |
|-----------------------------------|------|-------------------|-------------------|
| Current account | | <u>460,560</u> | <u>493,248</u> |
| 5. SUITORS' ACCOUNTS | | 2019 HK\$ | 2018 HK\$ |
| | Note | | |
| Balance at beginning of year | | 18,486,272 | 22,639,893 |
| Receipts into suitors' accounts | 6 | 4,431,550 | 11,527,943 |
| Payments out of suitors' accounts | 7 | (9,757,714) | (15,681,564) |
| Balance at end of year | | <u>13,160,108</u> | <u>18,486,272</u> |

| 6. RECEIPTS INTO SUITORS' ACCOUNTS | 2019 HK\$ | 2018 HK\$ |
|--|--------------------------|--------------------------|
| Receipts into court | 4,116,600 | 11,383,000 |
| Interest received | 264,798 | 144,943 |
| Payments made in previous year reversed | 50,152 | - |
| | <u>4,431,550</u> | <u>11,527,943</u> |
| 7. PAYMENTS OUT OF SUITORS' ACCOUNTS | 2019 HK\$ | 2018 HK\$ |
| Payments out of court | <u>9,757,714</u> | <u>15,681,564</u> |
| 8. OTHER TRANSACTIONS | 2019 HK\$ | 2018 HK\$ |
| Interest received on general accounts | 439 | 5,823 |
| Amount transferred to general revenue in respect of interest received on general accounts | (6,963) | - |
| Net decrease in time deposits | 5,300,000 | 3,400,000 |
| | <u>5,293,476</u> | <u>3,405,823</u> |



Lands Tribunal Suitors' Funds

Financial statements for the year ended 31 March 2019

Report of the Director of Audit



Audit Commission

The Government of the Hong Kong Special Administrative Region

Independent Auditor's Report

Opinion

I have audited the financial statements of the Lands Tribunal Suitors' Funds set out on pages 3 to 7, which comprise the statement of assets and liabilities as at 31 March 2019, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the Lands Tribunal Suitors' Funds are prepared, in all material respects, in accordance with rule 6 of the Lands Tribunal (Suitors' Funds) Rules (Cap.17 sub. leg. C).

Basis for opinion

I conducted my audit in accordance with section 8(1)(b) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Lands Tribunal Suitors' Funds in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Registrar of the Lands Tribunal for the financial statements

The Registrar of the Lands Tribunal is responsible for the preparation of the financial statements in accordance with rule 6 of the Lands Tribunal (Suitors' Funds) Rules, and for such internal control as the Registrar of the Lands Tribunal determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Lands Tribunal Suitors' Funds' internal control; and
- evaluate the appropriateness of accounting policies used by the Registrar of the Lands Tribunal.

S.M.

S. M. CHOI
Principal Auditor
for Director of Audit

16 October 2020

Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

**LANDS TRIBUNAL SUITORS' FUNDS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2019**

| | Note | 2019 HK\$ | 2018 HK\$ |
|---|------|-------------------|--------------------|
| ASSETS | | | |
| Time deposits | 3 | 42,500,000 | 101,000,000 |
| Cash and bank balances | 4 | <u>11,732,646</u> | <u>11,564,375</u> |
| | | 54,232,646 | 112,564,375 |
| LIABILITIES | | | |
| Interest received on general accounts to be transferred to general revenue | | (1,450,944) | (1,096,644) |
| | | <u>52,781,702</u> | <u>111,467,731</u> |
| REPRESENTING : | | | |
| SUITORS' ACCOUNTS | 5 | <u>52,781,702</u> | <u>111,467,731</u> |

The accompanying notes 1 to 8 form part of these financial statements.



(S. Lui)
Registrar, Lands Tribunal

Date : 16 OCT 2020

**LANDS TRIBUNAL SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

| | | 2019 HK\$ | 2018 HK\$ |
|---|------|--------------|--------------|
| Cash and bank balances at beginning of year | Note | 11,564,375 | 47,637,745 |
| Receipts into suitors' accounts | 6 | 20,663,508 | 32,743,840 |
| Payments out of suitors' accounts | 7 | (79,349,537) | (33,678,709) |
| Payments over receipts in suitors' accounts for the year | | (58,686,029) | (934,869) |
| Other transactions | 8 | 58,854,300 | (35,138,501) |
| Cash and bank balances at end of year | | 11,732,646 | 11,564,375 |

The accompanying notes 1 to 8 form part of these financial statements.



(S. Lui)
Registrar, Lands Tribunal

Date : 16 OCT 2020

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL

On 1 April 2016, the Lands Tribunal Suitors' Funds came into operation upon the enactment of the Lands Tribunal (Suitors' Funds) Rules (Cap. 17 sub. leg. C).

The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the financial statements of the Lands Tribunal Suitors' Funds as specified in rule 6 of the Lands Tribunal (Suitors' Funds) Rules.

2. ACCOUNTING POLICY

The financial statements are prepared on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.

3. TIME DEPOSITS

These are Hong Kong dollar time deposits placed with local banks under rule 17 of the Lands Tribunal (Suitors' Funds) Rules. Interest received on deposits, after applying those sums required to be credited to the respective suitors' accounts, is transferred to the general revenue after the end of the financial year in accordance with rule 18.

4. CASH AND BANK BALANCES

| | 2019 HK\$ | 2018 HK\$ |
|-----------------|-------------------|-------------------|
| Cash in hand | 262,300 | 410,737 |
| Current account | 11,470,346 | 11,153,638 |
| | <u>11,732,646</u> | <u>11,564,375</u> |

5. SUITORS' ACCOUNTS

| | | 2019 HKS | 2018 HKS |
|-----------------------------------|-------------|---------------------------|---------------------------|
| | Note | | |
| Balance at beginning of year | | 111,467,731 | 112,402,600 |
| Receipts into suitors' accounts | 6 | 20,663,508 | 32,743,840 |
| Payments out of suitors' accounts | 7 | (79,349,537) | (33,678,709) |
| Balance at end of year | | <u>52,781,702</u> | <u>111,467,731</u> |

6. RECEIPTS INTO SUITORS' ACCOUNTS

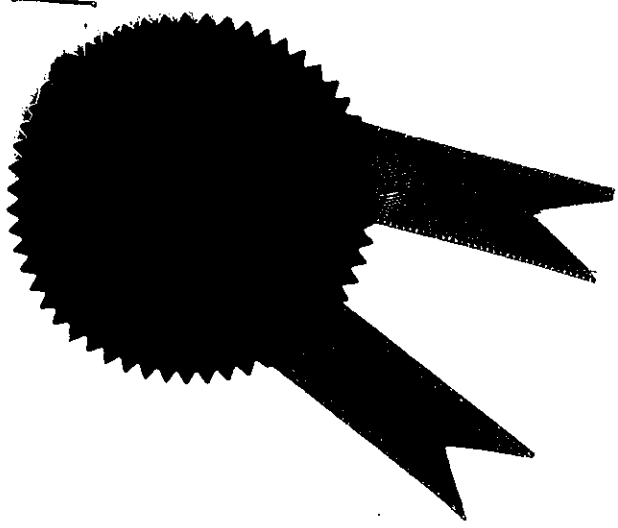
| | 2019 HKS | 2018 HKS |
|---|---------------------------|---------------------------|
| Payments into Tribunal | 20,552,920 | 32,604,333 |
| Payments made in previous year reversed | 19,419 | 84,648 |
| Interest received on suitors' accounts | 91,169 | 54,859 |
| | <u>20,663,508</u> | <u>32,743,840</u> |

7. PAYMENTS OUT OF SUITORS' ACCOUNTS

| | 2019 HKS | 2018 HKS |
|--------------------------|---------------------------|---------------------------|
| Payments out of Tribunal | <u>79,349,537</u> | <u>33,678,709</u> |

8. OTHER TRANSACTIONS

| | 2019 HKS | 2018 HKS |
|--|---------------------------|---------------------------|
| Interest received on general accounts | 945,147 | 861,499 |
| Amount transferred to general revenue in respect of interest received on general accounts | (590,847) | - |
| Net decrease/(increase) in time deposits | 58,500,000 | (36,000,000) |
| | <u>58,854,300</u> | <u>(35,138,501)</u> |



Competition Tribunal Suitors' Funds

Financial statements for the year ended 31 March 2019

Report of the Director of Audit



Audit Commission

The Government of the Hong Kong Special Administrative Region

Independent Auditor's Report

Opinion

I have audited the financial statements of the Competition Tribunal Suitors' Funds set out on pages 3 to 5, which comprise the statement of assets and liabilities as at 31 March 2019, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the Competition Tribunal Suitors' Funds are prepared, in all material respects, in accordance with rule 6 of the Competition Tribunal Suitors' Funds Rules (Cap. 619 sub. leg. F).

Basis for opinion

I conducted my audit in accordance with section 8(1)(b) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Competition Tribunal Suitors' Funds in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Registrar of the Competition Tribunal for the financial statements

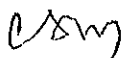
The Registrar of the Competition Tribunal is responsible for the preparation of the financial statements in accordance with rule 6 of the Competition Tribunal Suitors' Funds Rules, and for such internal control as the Registrar of the Competition Tribunal determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Competition Tribunal Sutors' Funds' internal control; and
- evaluate the appropriateness of accounting policies used by the Registrar of the Competition Tribunal.



S. M. CHOI
Principal Auditor
for Director of Audit

21 October 2020

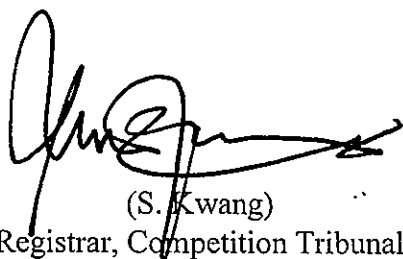
Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

**COMPETITION TRIBUNAL SUITORS' FUNDS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2019**

| | Note | 2019 HK\$ | 2018 HK\$ |
|------------------------|------|--------------|--------------|
| ASSETS | | | |
| Cash and bank balances | 3 | <u>3,000</u> | <u>3,000</u> |
| REPRESENTING: | | | |
| SUITORS' ACCOUNTS | 4 | <u>3,000</u> | <u>3,000</u> |

The accompanying notes 1 to 6 form part of these financial statements.

Date: 21 OCT 2020

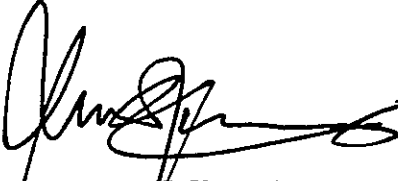

 (S. Kwang)
 Registrar, Competition Tribunal

**COMPETITION TRIBUNAL SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

| | Note | 2019 HK\$ | 2018 HK\$ |
|--|------|--------------|--------------|
| Cash and bank balances at beginning of year | | 3,000 | - |
| Receipts into suitors' accounts | 5 | 6,500 | 4,000 |
| Payments out of suitors' accounts | 6 | (6,500) | (1,000) |
| Receipts over payments in suitors' accounts for the year | | - | 3,000 |
| Cash and bank balances at end of year | | <u>3,000</u> | <u>3,000</u> |

The accompanying notes 1 to 6 form part of these financial statements.

Date: 21 OCT 2020


 (S. Kwang)
 Registrar, Competition Tribunal

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL

The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the financial statements of the Competition Tribunal Suitors' Funds as specified in rule 6 of the Competition Tribunal Suitors' Funds Rules (Cap. 619 sub. leg. F).

2. ACCOUNTING POLICY

The financial statements are prepared on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.

3. CASH AND BANK BALANCES

| | 2019 HK\$ | 2018 HK\$ |
|-----------------|--------------|--------------|
| Current account | <u>3,000</u> | <u>3,000</u> |

4. SUITORS' ACCOUNTS

| | Note | 2019 HK\$ | 2018 HK\$ |
|-----------------------------------|------|--------------|--------------|
| Balance at beginning of year | | 3,000 | - |
| Receipts into suitors' accounts | 5 | 6,500 | 4,000 |
| Payments out of suitors' accounts | 6 | (6,500) | (1,000) |
| Balance at end of year | | <u>3,000</u> | <u>3,000</u> |

5. RECEIPTS INTO SUITORS' ACCOUNTS

| | 2019 HK\$ | 2018 HK\$ |
|------------------------|--------------|--------------|
| Receipts into tribunal | <u>6,500</u> | <u>4,000</u> |

6. PAYMENTS OUT OF SUITORS' ACCOUNTS

| | 2019 HK\$ | 2018 HK\$ |
|--------------------------|--------------|--------------|
| Payments out of tribunal | <u>6,500</u> | <u>1,000</u> |