

---

**The Judiciary Trust Funds**  
**Audited Financial Statements**  
**For The Year Ended 31 March 2023**

---

## CONTENTS

	Pages
HIGH COURT SUITORS' FUNDS ACCOUNT	2-27
DISTRICT COURT SUITORS' FUNDS ACCOUNT	28-35
SMALL CLAIMS TRIBUNAL SUITORS' FUNDS ACCOUNT	36-42
LABOUR TRIBUNAL SUITORS' FUNDS ACCOUNT	43-49
MASTER IN LUNACY ACCOUNT	50-55
OFFICIAL ADMINISTRATOR'S ACCOUNT	56-63
HONG KONG COURT OF FINAL APPEAL SUITORS' FUNDS ACCOUNT	64-70
LANDS TRIBUNAL SUITORS' FUNDS ACCOUNT	71-78
COMPETITION TRIBUNAL SUITORS' FUNDS ACCOUNT	79-85

## High Court Suitors' Funds

Financial statements for the year ended 31 March 2023

# ***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 2023, 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.

I communicate with the Registrar of the High Court regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Ms Elaine Chang  
Principal Auditor (Acting)  
for Director of Audit

1 April 2025

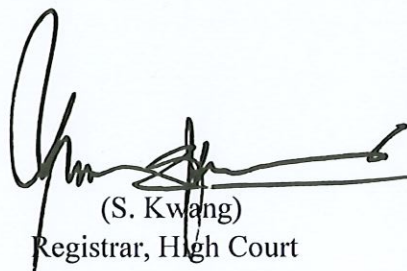
Audit Commission  
6th Floor, High Block  
Queensway Government Offices  
66 Queensway  
Hong Kong

**HIGH COURT SUITORS' FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2023**

		2023 HK\$	2022 HK\$
<b>ASSETS</b>	<b>Note</b>		
Securities	3	56,885,209	39,879,015
Time deposits	4	14,358,591,626	14,919,648,524
Cash and bank balances	5	18,462,902	19,820,303
		<u>14,433,939,737</u>	<u>14,979,347,842</u>
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		(2,470,107)	(2,832,561)
		<u>14,431,469,630</u>	<u>14,976,515,281</u>
REPRESENTING:			
<b>SUITORS' ACCOUNTS</b>	6	<u>14,431,469,630</u>	<u>14,976,515,281</u>

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

Date: 1 APR 2025


  
 (S. Kwang)  
 Registrar, High Court

**HIGH COURT SUITORS' FUNDS  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

		2023 HK\$	2022 HK\$
	Note		
Cash and bank balances at beginning of year		19,820,303	375,511,427
Receipts into suitors' accounts	7	1,743,229,567	2,874,003,342
Payments out of suitors' accounts	8	(2,308,165,416)	(2,515,179,878)
(Payments over receipts)/Receipts over payments in suitors' accounts for the year		(564,935,849)	358,823,464
Other transactions	9	563,578,448	(714,514,588)
Cash and bank balances at end of year		18,462,902	19,820,303

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

Date: 11 APR 2025

  
 (S. Kwang)  
 Registrar, High Court

# HIGH COURT SUITORS' FUNDS

## 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.
- (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:-

	2023		2022	
	Book value HK\$	Market value HK\$	Book value HK\$	Market value HK\$
Listed equities:				
Hong Kong	56,010,678	47,101,243	38,399,239	32,069,438
Overseas	110,594	103,340	836,264	675,726
Trading suspended	187,754	unknown	87,054	unknown
	56,309,026		39,322,557	
Unlisted equities:				
Hong Kong	214,250	unknown	193,616	unknown
Overseas	361,933	unknown	362,842	unknown
	576,183		556,458	
	<u>56,885,209</u>		<u>39,879,015</u>	

The market values of the listed securities were valued at the closing market prices as at 31.3.2023 and 31.3.2022.

### 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 of the High Court Suitors' Funds Rules.

		2023 HK\$	2022 HK\$
Hong Kong dollars		13,119,775,197	13,528,453,672
Foreign currencies		1,238,816,429	1,391,194,852
		<u>14,358,591,626</u>	<u>14,919,648,524</u>
<b>5. CASH AND BANK BALANCES</b>		<b>2023 HK\$</b>	<b>2022 HK\$</b>
Cash in hand		3,871,629	11,313,500
Current account		13,931,175	7,846,918
Savings accounts		660,098	659,885
		<u>18,462,902</u>	<u>19,820,303</u>
<b>6. SUITORS' ACCOUNTS</b>		<b>2023 HK\$</b>	<b>2022 HK\$</b>
	Note		
Balance at beginning of year		14,976,515,281	14,609,619,597
Receipts into suitors' accounts	7	1,743,229,567	2,874,003,342
Securities lodged by trustees		17,785,957	3,016,387
		1,761,015,524	2,877,019,729
Payments out of suitors' accounts	8	(2,308,165,416)	(2,515,179,878)
Securities disposed of		(780,934)	(17,116)
		(2,308,946,350)	(2,515,196,994)
Translation gain in revaluation of foreign currencies at the closing rate:	2(iii)		
Cash and bank balances		(616,452)	2,489
Securities		1,171	5,816
Time deposits		3,500,456	5,064,644
		2,885,175	5,072,949
Balance at end of year		<u>14,431,469,630</u>	<u>14,976,515,281</u>

<b>7. RECEIPTS INTO SUITORS' ACCOUNTS</b>	<b>2023 HK\$</b>	<b>2022 HK\$</b>
Payments into court	1,465,288,545	2,848,847,721
Payments made in previous year reversed	2,292	2,786
Dividends on securities	1,236,435	717,237
Interest received	276,702,295	24,412,430
Proceeds on sale of securities	-	23,168
	<u>1,743,229,567</u>	<u>2,874,003,342</u>
<b>8. PAYMENTS OUT OF SUITORS' ACCOUNTS</b>	<b>2023 HK\$</b>	<b>2022 HK\$</b>
Payments out of court	(2,307,786,173)	(2,515,179,878)
Unclaimed balances transferred to general revenue	(379,243)	-
	<u>(2,308,165,416)</u>	<u>(2,515,179,878)</u>
<b>9. OTHER TRANSACTIONS</b>	<b>2023 HK\$</b>	<b>2022 HK\$</b>
Interest received on general accounts	1,783,455	2,348,645
Amount transferred to general revenue in respect of interest received on general accounts	(2,145,909)	(1,806,560)
Net decrease/(increase) in time deposits	561,056,898	(720,123,806)
Translation gain on time deposits	3,500,456	5,064,644
Translation (loss)/gain on cash and bank balances	(616,452)	2,489
	<u>563,578,448</u>	<u>(714,514,588)</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 31.3.2023:

**(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)	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
(iii)	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
(iv)	Title deeds and documents in respect of Flat 12, 5th Street, Section I, Fairview Park, Yuen Long, N.T.	HCMP947/2007	HC39/2009
(v)	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
(vi)	Title deeds and documents in respect of Flat D, 11th Floor, Tower 1, Park Belvedere, No. 188 Ma On Shan Road, Shatin, N.T.	HCMH9/2008	HC82/2009
(vii)	Title deed in respect of "Don Freeze" Mini Market, North Donside Road, Bridge of Don, Aberdeen, Scotland.	HCA1942/2009	HC133/2012
(viii)	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
(ix)	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 HMH 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 of 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 Digitalhongkong.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 Digicontent 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 HMH 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 Digitalhongkong.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 Digicent 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 Landunc 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 Digicent 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 Digicent 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. 30,000 shares of 401 Holdings Ltd.	HCMP1777/2009	HC148/2009
(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 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.	HCMP1296/2013	HC118/2013

(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

HC119/2013  
HC140/2013

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

(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  
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

HCMP2398/2013

HC74/2014

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 Engene 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

(xxvii)	3 shares of PT Indah Kiat Pulp & Paper Corporation Tbk	HCMP2687/2006	HC205/2014 HC124/2017 HC147/2017 HC83/2019
	31,254 shares of PT Bank CIMB Niaga Tbk		
	240,000 shares of PT Unilever Indonesia Tbk		
	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		
	49,600 shares of Thai Iryo Company Limited		
	27,000 shares of First Bangkok City Bank Public Company Limited		
(xxviii)	24 shares of Chai-Na-Ta-Corp.	HCMP3027/2014	HC27/2015 HC64/2015 HC79/2015
	8,400 shares of Lafe Technology Limited		
	90,000 shares of Hang Fung Gold Technology Limited		
	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  
 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 Jiuhaio Health Industry Corporation Limited  
 192 shares of Hanny 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 CHL 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	HCCW163/1994	HC2/2016
	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		
(xxxii)	7,000 shares of CCT Land Holdings Limited	HCMP3346/2015	HC32/2016
	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		
(xxxiii)	1 share of Allied Properties (H.K.) Limited	HCMP1368/2008	HC39/2016
	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		
	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	HCMP83/2015	HC9/2017
	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		
(xxxv)	5,880,000 shares of Growth Industrial Holding	HCMP2063/2017	HC15/2018
	9,000 shares of Dhana Siam Fin-F (Stk Bal)(Del)(Exp)		
(xxxvi)	HK\$1,031,250 unsecured loan stock of Bluelane Limited	HCMP1658/2017	HC47/2018
	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		
(xxxvii) 524,676 shares of Mountbatten Corporation	HCCW103/2008	HC36/2019
(xxxviii) 8 shares of China Baoli Technologies Holdings Limited	HCMP297/2018	HC78/2019
34 shares of Master Glory Group Limited		
300 shares of Sino Splendid Holdings Limited		
3,354 shares of China Solar Energy Holdings Limited		
5 shares of Chinese Energy Holdings Limited		
23 shares of Power Financial Group Limited		
4 shares of China Properties Investment Holdings Limited		
2,000 shares of Greater Bay Area Investments Group Holdings Limited		
37 shares of Celestial Asia Securities Holdings Limited		
236 shares of SMI Holdings Group Limited		
28 shares of Qingdao Holdings International Limited		
3 shares of Easy One Financial Group Limited		
10 shares of Victory Group Limited		
20 shares of HVM Digital China Group Limited		
2 shares of Get Holdings Limited		
2 shares of Inno-Tech Holdings Limited		
(xxxix) 520 shares of Allied Properties (H.K.) Limited	HCMP1216/2019	HC153/2019
4 shares of The Bank of East Asia, Limited		
7,250 shares of C.P. Pokphand Company Limited		
3,504 shares of CK Hutchison Holdings Limited		
3,504 shares of Cheung Kong Property Holdings Limited		
72 shares of Chia Tai Enterprises International Limited		
766 shares of Chinese Estates Holdings Limited		
332 shares of Chuang's Consortium International Limited		
2,996 shares of CLP Holdings Limited		
315 shares of Dairy Farm International Holdings Limited		
328 shares of Far East Consortium International Limited		
240 shares of Far East Hotels and Entertainment Limited		
465,000 shares of Genting Hong Kong Limited		
93,000 shares of Genting Singapore Plc		
120 shares of Great China Properties Holdings Limited		
32,340 shares of Great Eagle Holdings Limited		
3 shares of Hang Seng Bank Limited		
121 shares of Haw Par Brothers International Limited		
2 shares of The Hong Kong and China Gas Company Limited		
215,690 shares of Hongkong Land Holdings Limited		
6,355 shares of HSBC Holdings Plc		
819 shares of i-Cable Communications Limited		
1 share of Jardine Matheson Holdings Limited		
40,984 shares of Jardine Strategic Holdings Limited		
87 shares of LT Commercial Real Estate Limited		
517 shares of Ping An Securities Group (Holdings) Limited		
58,138 shares of Mandarin Oriental International Limited		
656 shares of Mexan Limited		
816 shares of National Electronics Holdings Limited		
1,650 shares of Neptune Group Limited		
2,930 shares of New World Development Company Limited		
105 shares of North Mining Shares Company Limited		
2,627 shares of Orient Overseas (International) Limited		
660 shares of Oriental Press Group Limited		

	3 shares of PCCW Limited		
	2,023 shares of Regal Hotels International Holdings Limited		
	27,884 shares of Sino Hotels (Holdings) Limited		
	101,398 shares of Sino Land Company Limited		
	3 shares of Sun Hung Kai Properties Limited		
	7 shares of Swire Pacific Limited		
	4 shares of Swire Properties Limited		
	399 shares of Tai Cheung Holdings Limited		
	1 share of Transport International Holdings Limited		
	948 shares of Wharf Real Estate Investment Company Limited		
	948 shares of The Wharf (Holdings) Limited		
(xl)	1,200 shares of HSBC Holdings Plc	HCMP1757/2019	HC82/2020
	23,000 shares of PCCW Limited		HC182/2020
	10,000 shares of New World Development Company Limited		
	140,000 shares of Far East Hotels and Entertainment Limited		
	217,000 shares of Henderson Investment Limited		
	20,000 shares of Natural Beauty Bio-Technology Limited		
	2,000 shares of Melco International Development Limited		
	267,000 shares of The Sincere Company, Limited		
	20,000 shares of Guangdong Investment Limited		
	10,200 shares of Lai Sun Development Company Limited		
	58,000 shares of Gemdale Properties and Investment Corporation Limited		
	10,000 shares of Paliburg Holdings Limited		
	16,000 shares of Singamas Container Holdings Limited		
	29,000 shares of China Construction Bank Corporation		
	38,000 shares of Lenovo Group Limited		
	26,000 shares of CSPC Pharmaceutical Group Limited		
	40,000 shares of Qingling Motors Co. Ltd		
	5,000 shares of Regal Real Estate Investment Trust		
	20,000 shares of Kam Hing International Holdings Limited		
	1,000 shares of China Life Insurance Company Limited		
	5,000 shares of Bank of China Limited		
	6,000 shares of China Travel International Investment Hong Kong Limited		
	500 shares of Swire Pacific Limited		
	30,000 shares of Huaneng Renewables Corporation Limited		
	114,800 shares of China Aerospace International Holdings Limited		
	55,600 shares of Regal Hotels International Holdings Limited		
	4,702 shares of Lerthai Group Limited		
	350,322 shares of Yuexiu Property Company Limited		
	1,667 shares of Zhidao International (Holdings) Limited		
	6,000 shares of Century City International Holdings Limited		
	83,711 shares of CSI Properties Limited		
	1,180 shares of HKT Trust and HKT Limited		
	350 shares of Swire Properties Limited		
	9,787 shares of China Solar Energy Holdings Limited		
	5,000 shares of Jardine Strategic Holdings Limited		
	24,226 shares of Dairy Farm International Holdings Limited		
	61,666 shares of Hongkong Land Holdings Limited		
(xli)	1,596 shares of Skyfame Realty (Holdings) Limited	HCMP2740/2017	HC104/2020
(xlii)	5 shares of Common Splendor International Health Industry Group Limited	HCMP269/2020	HC129/2020
	1 share of Elate Holdings Limited		
	100 shares of Champion Technology Holdings Limited		
	1,000 shares of PCCW Limited		
	42 shares of HKT Trust and HKT Limited		
	48 shares of Celestial Asia Securities Holdings Limited		
	2,000 shares of Tai-I International (Bermuda) Limited		
(xlili)	212,400 shares of PT Fiskaragung Perkasa	HCCW437/2008	HC192/2020
	1,402,000 shares of PT. Bank Dagang Nasional Indonesia TBK		
	400 shares of Gold-Face Holdings Limited		
	170 shares of Moulin Global Eyecare Holdings Limited		
(xliv)	61 shares of Sino Hotels (Holdings) Limited	HCMP1705/2020	HC213/2020
	1,800 shares of Asia Commercial Holdings Limited		HC2/2021
	148 shares of Lai Fung Holdings Limited		

	10 shares of Aidigong Maternal & Child Health Limited 100 shares of China Solar Energy Holdings Limited 2,000 shares of Ezcom Holdings Limited 725 shares of Auto Italia Holdings Limited 60 shares of Silk Road Logistics Holdings Limited 375 shares of Paliburg Holdings Limited 600 shares of Digital Domain Holdings Limited 104,000 shares of Lai Sun Garment (International) Limited 2,200 shares of Tai Sang Land Development Limited 202 shares of SMI Holdings Group Ltd. 1,000,000 shares of Siu-Fung Ceramics Holdings Limited 58 shares of G-Resources Group Limited 44 shares of Global Strategic Group Limited 1,000 shares of GBA Holdings Limited 10 shares of China Wah Yan Healthcare Limited 1,000 shares of CCT Fortis Holdings Limited 26 shares of HKT Trust and HKT Limited 600 shares of PCCW Limited 64 shares of Pacific Century Premium Developments Limited 40,000 shares of King Pacific International Holdings Limited 1,536 shares of Qunxing Paper Holdings Company Limited 20,000 shares of China Huishan Dairy Holdings Company Limited		
(xlv)	100 shares of China New Energy Power Group Limited 2 shares of FDG Electric Vehicles Limited 200 shares of Goldbond Group Holdings Limited 10,000 shares of Allied Properties (H.K.) Limited 509 shares of Good Resources Holdings Limited 245 shares of SMI Holdings Group Limited 21 shares of Master Glory Group Limited 540 shares of Up Energy Development Group Limited 1,070 shares of China Solar Energy Holdings Limited 21,500 shares of CCT Land Holdings Limited 300 shares of CIL Holdings Limited 58 shares of Wai Chun Mining Industry Group Company Limited 80 shares of Victory Group Limited 1,000 shares of Sino Technology Investments Company Limited 7,000 shares of China Innovation Investment Limited 13 shares of Easyknit International Holdings Limited 31,000 shares of Ocean Grand Holdings Limited 38,000 shares of Netel Technology (Holdings) Limited 33,010 shares of China Wah Yan Healthcare Limited	HCMP1801/2020	HC17/2021
(xlvi)	40 shares of Capital Estate Limited 1 share of Vtech Holdings Limited 3 shares of Applied Development Holdings Limited 1,668 shares of I-Cable Communications Limited 1 share of Dairy Farm International Holdings Limited 13,946 shares of Philex Mining Corporation 'Class B' 380 shares of Hopewell Holdings Limited 3,933 shares of Consolidated Mines, Incorporated 'Class B' 50 shares of Grand Marine Holdings Limited 200 shares of Inchcape Enterprises Limited 1 share of Peregrine Investments Holdings Limited 4 shares of The Sincere Insurance and Investment Company, Limited 40 shares of The Sincere Life Assurance Company, Limited	HCMP2023/2018	HC23/2021
(xlvii)	8 shares of Cash Financial Services Group Limited 2 shares of EPI (Holdings) Limited 18 shares of Celestial Asia Securities Holdings Limited 10 shares of China Environmental Resources Group Limited 2 shares of Easyknit International Holdings Limited 14 shares of Styland Holdings Limited 60 shares of Qingdao Holdings International Limited 36 shares of Skyfame Realty (Holdings) Limited 150 shares of DTXS Silk Road Investment Holdings Company Limited 41 shares of QPL International Holdings Limited 18 shares of HKT Trust and HKT Limited	HCMP2370/2020	HC87/2021



	200 shares of Champion Technology Holdings Limited		
	62 shares of Global Strategic Group Limited		
	2 shares of FDG Electric Vehicles Limited		
	80 shares of China Solar Energy Holdings Limited		
	500 shares of Lamtex Holdings Limited		
	30,000 shares of Bel Global Resources Holdings Limited		
	12 shares of Goldin Financial Holdings Limited		
	220 shares of Cross-Harbour (Holdings) Limited		
	1,173 shares of Y.T. Realty Group Limited		
	5 shares of Capital Estate Limited		
	46,200 shares of New Century Group Hong Kong Limited		
	4,000 shares of Planetree International Development Limited		
	40,000 shares of World Houseware (Holdings) Limited		
	10,000 shares of GBA Holdings Limited		
	25 shares of CST Group Limited		
	181 shares of Asia Commercial Holdings Limited		
	110 shares of CHL Holdings Limited		
	24 shares of Silk Road Logistics Holdings Limited		
	5 shares of Mongolia Energy Corporation Limited		
	1,000 shares of Culturecom Holdings Limited		
	1,000 shares of Vision Values Holdings Limited		
(xlviii)	3,000 shares of Mexan Limited	HCMP1645/2021	HC4/2022
	278 shares of CITIC Limited		
(xlix)	1,045,000 shares of Elife Holdings Limited	HCMP1600/2021	HC11/2022
	8,000 shares of Pa Shun International Holdings Limited		
	39,625 shares of China Ocean Industry Group Limited		
	2,626,500 shares of China National Culture Group Limited		
	200 shares of China Environmental Energy Investment Limited		
	6,000 shares of Wumart Stores, Inc.		
(l)	400 shares of Chinese People Holdings Company Limited	HCMP72/2005	HC99/2019
	1,000 shares of China Minsheng Financial Holding Corporation Limited		HC46/2023
	10 shares of B.A.L. Holdings Limited		
	102 shares of M Dream Inworld Limited		
	3,600 shares of Global Mastermind Capital Limited		
	10,000 shares of Zhong Hua International Holdings Limited		
	78 shares of Good Resources Holdings Limited		
	120 shares of Asia Commerical Holdings Limited		
	99 shares of Mason Group Holdings Limited		
	3,000 shares of China Strategic Holdings Limited		
	10 shares of HSBC Holdings Plc		
	30,000 shares of China Chengtong Development Group Limited		
	200,000 shares of North Mining Shares Company Limited		
	6,000 shares of Citychamp Watch & Jewellery Group Limited		
	50,000 shares of AVIC Joy Holdings (HK) Limited		
	565 shares of China Demeter Financial Investments Limited		
(li)	10 shares of Aidigong Maternal & Child Health Limited	HCMP378/2022	HC57/2022
	300 shares of Cocoon Holdings Limited		
	12 shares of Wang On Group Limited		
	62 shares of Reliance Global Holdings Limited		
	200,000 shares of Sinocan Holdings Limited		
	19,612,000 shares of Digitel Group Limited		
	19,025,000 shares of Han Tang International Holdings Limited		
	1 share of Elate Holdings Limited		
	1,500 shares of New Silkroad Culturaltainment Limited		
	2,090 shares of Greenheart Group Limited		
	100 shares of Greater Bay Area Dynamic Growth Holding Limited		
(lii)	2,000 shares of China Forestry Holdings Co. Limited	HCMP599/2020	HC91/2022
	500,000 shares of Eganagoldpfeil (Holdings) Limited		
	1,036 shares of Global Strategic Group Limited		
	1,000,000 shares of Siu-Fung Ceramics Holdings Limited		
	660 shares of The Cross-Harbour (Holdings) Limited		
	3,520 shares of Y.T. Realty Group Limited		
	457 shares of Lerthai Group Limited		

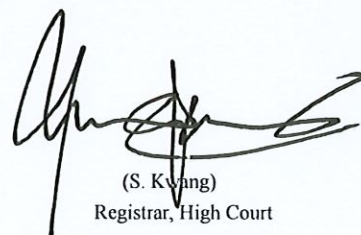
	4,000 shares of Chinese Estates Holdings Limited 12,000 shares of Planetree International Development Limited 680,000 shares of King Pacific International Holdings Limited 40,000 shares of Pan Sino International Holding Limited 148 shares of Styland Holdings Limited \$0.29 of Styland Holdings Limited Warrant 1,740 shares of Auto Italia Holdings Limited 20,000 shares of Riverhill Holdings Limited 160,000 shares of Pyxis Group Limited 27 shares of Cash Retail Management (HK) Limited 100 shares of China Technology Global Corporation 110,000 shares of Euro-Asia Agricultural (Holdings) Company Limited 20,000 shares of 401 Holdings Limited 22 shares of Cash Financial Services Group Limited 44 shares of Celestial Asia Securities Holdings Limited 200 shares of Great Wall Belt & Road Holdings Limited 90 shares of Silk Road Logistics Holdings Limited 20 shares of Up Energy Development Group Limited 42 shares of G-Resources Group Limited 5 shares of Aidigong Maternal & Child Health Limited 200 shares of Green Energy Group Limited		
(lii)	50 shares of Lamtex Holdings Limited 16,000 shares of Heng Xin China Holdings Limited 1,426,000 shares of Goldin Financial Holdings Limited	HCMP871/2021	HC104/2022
(liv)	20,000 shares of PCCW Limited 2,160 shares of Pacific Century Premium Development Limited 870 shares of HKT Trust and HKT Ltd - SS 66 shares of Global Mastermind Holdings Limited 360 shares of Concord New Energy Group Limited 400 shares of AMCO United Holding Limited 2 shares of Silk Road Logistics Holdings Limited 400 shares of GDH Guangan (Holdings) Limited 200 shares of Capital Finance Holdings Limited 634,000 shares of Arcontech Corporation 100,000 shares of Sinocan Holdings Limited 44,030,000 shares of Wanasports Holdings Limited 2,000 shares of Shenji Group Kunming Machine Tool Company Limited 22,000 shares of GTI Holdings Limited 14,000 shares of Riverhill Holdings Limited	HCMP655/2022	HC232/2022
(lv)	2,000 shares of Joy Spreader Group Inc. 500 shares of Genor Biopharma Holdings Limited 450,000 shares of China Solar Energy Holdings Limited 5 shares of HMYOD Limited 5,000 shares of Wuxi Sunlit Science and Technology Company Limited 1,666 shares of Wealth Glory Holdings Limited	HCMP1828/2022	HC234/2022
(lvi)	4,000 shares of PCCW Limited 432 shares of Pacific Century Premium Developments Limited 174 shares of HKT Trust and HKT Ltd - SS 9,900 shares of Qingdao Holdings International Limited 4 shares of Global Mastermind Holdings Limited 62 shares of Mongolia Energy Corporation Limited 5,000 shares of China Regenerative Medicine International Limited 30 shares of M-Resources Group Limited 13 shares of G-Resources Group Limited 2,000 shares of CIL Holdings Limited	HCMP1635/2022	HC9/2023

(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	Not disclosed by BEA due to their duty of secrecy	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	Not disclosed by BEA due to their duty of secrecy	HCA 7440/84	1721 (IV)
(vi)	338-2-001260-4	Standard Chartered Bank	"	HK\$5,228.65 as at 31.3.2023	"	"
(vii)	411-2-129871-8	Standard Chartered Bank	"	HK\$4,412.94 as at 31.3.2023	"	"
(viii)	08-104-8356-4	Dah Sing Bank	"	HK\$3,923.91 as at 31.3.2023	"	"
(ix)	55060870	Citibank	"	HK\$8,824.97 as at 31.3.2023	"	"
(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 31.3.2023	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: 1 APR 2025

## District Court Suitors' Funds

Financial statements for the year ended 31 March 2023

# ***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 2023, 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 Suitors' Funds' internal control; and
- evaluate the appropriateness of accounting policies used by the Registrar of the District Court.

I communicate with the Registrar of the District Court regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Ms Elaine Chang  
Principal Auditor (Acting)  
for Director of Audit

11 March 2025

Audit Commission  
6th Floor, High Block  
Queensway Government Offices  
66 Queensway  
Hong Kong

**DISTRICT COURT SUITORS' FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2023**

		2023 HK\$	2022 HK\$
<b>ASSETS</b>	<b>Note</b>		
Securities	3	51,063	30,392
Time deposits	4	1,223,879,508	1,083,354,508
Cash and bank balances	5	<u>41,063,303</u>	<u>120,281,319</u>
		1,264,993,874	1,203,666,219
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		(4,300,263)	(3,634,231)
		<u>1,260,693,611</u>	<u>1,200,031,988</u>
<b>REPRESENTING :</b>			
<b>SUITORS' ACCOUNTS</b>	6	<u>1,260,693,611</u>	<u>1,200,031,988</u>

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

Date : 11 March 2025

( M. Soong )  
Registrar, District Court



**DISTRICT COURT SUITORS' FUNDS**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

		2023 HK\$	2022 HK\$
Cash and bank balances at beginning of year	Note	120,281,319	155,184,195
Receipts into suitors' accounts	7	1,269,691,137	1,327,106,216
Payments out of suitors' accounts	8	(1,209,059,104)	(1,324,374,944)
Receipts over payments in suitors' accounts for the year		60,632,033	2,731,272
Other transactions	9	(139,850,049)	(37,634,148)
Cash and bank balances at end of year		41,063,303	120,281,319

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

Date : 11 March 2025

( M. Soong )  
Registrar, District Court

# DISTRICT COURT SUITORS' FUNDS

## 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.
- (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:-

	2023		2022	
	Book value	Market value	Book value	Market value
	HK\$	HK\$	HK\$	HK\$
Listed equities:				
Hong Kong	33,420	19,240	30,060	20,440
Unlisted equities:				
Overseas	17,643	unknown	332	unknown
	<u>51,063</u>		<u>30,392</u>	

The market values of the listed securities were valued at the closing market prices as at 31.3.2023 and 31.3.2022.

### 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 of the District Court Suitors' Funds Rules.

	2023	2022
	HK\$	HK\$
Hong Kong dollars	1,218,800,000	1,080,300,000
Foreign currencies	5,079,508	3,054,508
	<u>1,223,879,508</u>	<u>1,083,354,508</u>

**5. CASH AND BANK BALANCES**

	2023 HK\$	2022 HK\$
Cash in hand	14,617,332	-
Current account	26,362,346	120,198,114
Savings account	83,625	83,205
	<u>41,063,303</u>	<u>120,281,319</u>

**6. SUITORS' ACCOUNTS**

		2023 HK\$	2022 HK\$
Balance at beginning of year	Note	1,200,031,988	1,197,285,977
Receipts into suitors' accounts	7	1,269,691,137	1,327,106,216
Securities lodged by trustees		20,670	-
		1,269,711,807	1,327,106,216
Payments out of suitors' accounts	8	(1,209,059,104)	(1,324,374,944)
Translation gain in revaluation of foreign currencies at the closing rate	2(iii)	8,920	14,739
Balance at end of year		<u>1,260,693,611</u>	<u>1,200,031,988</u>

**7. RECEIPTS INTO SUITORS' ACCOUNTS**

	2023 HK\$	2022 HK\$
Payments into court	1,257,331,626	1,323,109,263
Payments made in previous year reversed	927,751	2,188,148
Dividends on securities	2,465	3,060
Interest received	11,429,295	1,805,745
	<u>1,269,691,137</u>	<u>1,327,106,216</u>

**8. PAYMENTS OUT OF SUITORS' ACCOUNTS**

	2023 HK\$	2022 HK\$
Payments out of court	<u>(1,209,059,104)</u>	<u>(1,324,374,944)</u>

**9. OTHER TRANSACTIONS**

	2023 HK\$	2022 HK\$
Interest received on general accounts	4,083,822	1,540,578
Amount transferred to general revenue in respect of interest received on general accounts	(3,417,790)	(7,036,688)
Net increase in time deposits	(140,525,000)	(32,152,775)
Translation gain	8,919	14,737
	<u>(139,850,049)</u>	<u>(37,634,148)</u>

## Small Claims Tribunal Suitors' Funds

Financial statements for the year ended 31 March 2023

# ***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 2023, 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 Suitors' Funds' internal control; and
- evaluate the appropriateness of accounting policies used by the Registrar of the District Court.

I communicate with the Registrar of the District Court regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Ms Elaine Chang  
Principal Auditor (Acting)  
for Director of Audit

1 April 2025

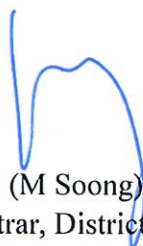
Audit Commission  
6th Floor, High Block  
Queensway Government Offices  
66 Queensway  
Hong Kong

**SMALL CLAIMS TRIBUNAL SUITORS' FUNDS  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2023**

<b>ASSETS</b>	<b>Note</b>	<b>2023 HK\$</b>	<b>2022 HK\$</b>
Time deposits on general accounts	3	3,500,000	3,500,000
Cash and bank balances	4	<u>3,710,434</u>	<u>3,288,161</u>
		<b>7,210,434</b>	<b>6,788,161</b>
REPRESENTING :			
<b>SUITORS' ACCOUNTS</b>	5	<u><b>7,210,434</b></u>	<u><b>6,788,161</b></u>

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

Date: **1 APR 2025**

  
 (M Soong)  
 Registrar, District Court



**SMALL CLAIMS TRIBUNAL SUITORS' FUNDS  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	2023 HK\$	2022 HK\$
Cash and bank balances at beginning of year		3,288,161	2,695,100
Receipts into suitors' accounts	6	53,608,856	57,400,609
Payments out of suitors' accounts	7	(53,186,583)	(56,807,548)
Receipts over payments in suitors' accounts for the year		422,273	593,061
Other transactions	8	-	-
Cash and bank balances at end of year		<u>3,710,434</u>	<u>3,288,161</u>

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

Date: 1 APR 2025

(M Soong)  
Registrar, District Court

## SMALL CLAIMS TRIBUNAL SUITORS' FUNDS

### 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.

#### 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 of the Small Claims Tribunal (Suitors' Funds) Rules.

#### 4. CASH AND BANK BALANCES

	2023 HK\$	2022 HK\$
Cash in hand	557,987	177,909
Current account	3,152,447	3,110,252
	<u>3,710,434</u>	<u>3,288,161</u>

#### 5. SUITORS' ACCOUNTS

		2023 HK\$	2022 HK\$
Balance at beginning of year	Note	6,788,161	6,195,100
Receipts into suitors' accounts	6	53,608,856	57,400,609
Payments out of suitors' accounts	7	(53,186,583)	(56,807,548)
Balance at end of year		<u>7,210,434</u>	<u>6,788,161</u>

## 6. RECEIPTS INTO SUITORS' ACCOUNTS

	2023 HK\$	2022 HK\$
Receipts into tribunal	53,432,782	57,200,451
Payments made in previous year reversed	176,074	200,158
	<u>53,608,856</u>	<u>57,400,609</u>

## 7. PAYMENTS OUT OF SUITORS' ACCOUNTS

	2023 HK\$	2022 HK\$
Payments out of tribunal	53,186,583	56,708,632
Unclaimed balances transferred to general revenue	-	98,916
	<u>53,186,583</u>	<u>56,807,548</u>

## 8. OTHER TRANSACTIONS

	2023 HK\$	2022 HK\$
Interest received on general accounts	73,320	4,078
Amount transferred to general revenue in respect of interest received on general accounts	(73,320)	(4,078)
	<u>-</u>	<u>-</u>

## Labour Tribunal Suitors' Funds

Financial statements for the year ended 31 March 2023

# ***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 2023, 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.

I communicate with the Registrar of the Labour Tribunal regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Ms Elaine Chang  
Principal Auditor (Acting)  
for Director of Audit

1 April 2025

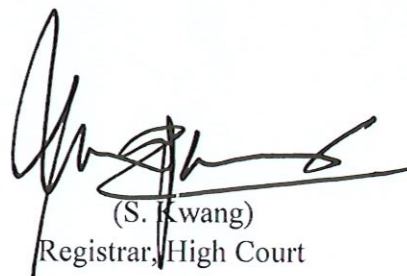
Audit Commission  
6th Floor, High Block  
Queensway Government Offices  
66 Queensway  
Hong Kong

**LABOUR TRIBUNAL SUITORS' FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2023**

ASSETS	Note	2023 HK\$	2022 HK\$
Time deposits on general accounts	3	500,004	500,000
Cash and bank balances	4	8,438,266	9,342,923
		<u>8,938,270</u>	<u>9,842,923</u>
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		(4)	-
		<u>8,938,266</u>	<u>9,842,923</u>
REPRESENTING:			
<b>SUITORS' ACCOUNTS</b>	5	<u>8,938,266</u>	<u>9,842,923</u>

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

Date : 1 APR 2025

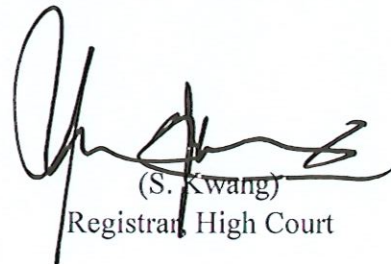
  
 (S. Kwang)  
 Registrar, High Court

**LABOUR TRIBUNAL SUITORS' FUNDS  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	2023 HK\$	2022 HK\$
Cash and bank balances at beginning of year		9,342,923	9,020,248
Receipts into suitors' accounts	6	77,163,274	71,392,422
Payments out of suitors' accounts	7	(78,067,931)	(71,069,747)
(Payments over receipts) / Receipts over payments in suitors' accounts for the year		(904,657)	322,675
Other transactions	8	-	-
Cash and bank balances at end of year		<u>8,438,266</u>	<u>9,342,923</u>

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

Date : **1 APR 2025**

  
 (S. Kwang)  
 Registrar, High Court



# LABOUR TRIBUNAL SUITORS' FUNDS

## 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.

### 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	2023 HK\$	2022 HK\$
Cash in hand	478,101	37,229
Current account	7,260,165	8,605,694
Savings account	700,000	700,000
	<u>8,438,266</u>	<u>9,342,923</u>

5. SUITORS' ACCOUNTS	Note	2023 HK\$	2022 HK\$
Balance at beginning of year		9,842,923	9,520,248
Receipts into suitors' accounts	6	77,163,274	71,392,422
Payments out of suitors' accounts	7	(78,067,931)	(71,069,747)
Balance at end of year		<u>8,938,266</u>	<u>9,842,923</u>

<b>6. RECEIPTS INTO SUITORS' ACCOUNTS</b>	<b>2023</b>	<b>2022</b>
	<b>HK\$</b>	<b>HK\$</b>
Receipts into tribunal	77,154,362	71,380,481
Payments made in previous year reversed	8,912	11,941
	<u>77,163,274</u>	<u>71,392,422</u>
 <b>7. PAYMENTS OUT OF SUITORS' ACCOUNTS</b>	 <b>2023</b>	 <b>2022</b>
	<b>HK\$</b>	<b>HK\$</b>
Payments out of tribunal	<u>(78,067,931)</u>	<u>(71,069,747)</u>
 <b>8. OTHER TRANSACTIONS</b>	 <b>2023</b>	 <b>2022</b>
	<b>HK\$</b>	<b>HK\$</b>
Interest received on general accounts	42,707	65
Amount transferred to general revenue in respect of interest received on general accounts	(42,703)	(65)
Net increase in time deposit	(4)	-
	<u>-</u>	<u>-</u>

## Master in Lunacy Account

Financial statements for the year ended 31 March 2023

# ***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 2023, 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 the 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 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.

I communicate with the Registrar of the High Court regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Ms Elaine Chang  
Principal Auditor (Acting)  
for Director of Audit

1 April 2025

Audit Commission  
6th Floor, High Block  
Queensway Government Offices  
66 Queensway  
Hong Kong

**MASTER IN LUNACY ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2023**

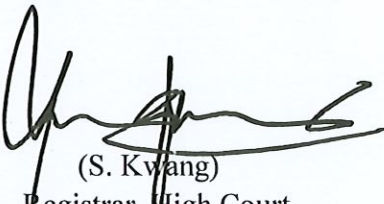
	Note	2023 HK\$	2022 HK\$
<b>ASSETS</b>			
Time deposits		105,766	103,814
Cash and bank balances	3	8,868	8,864
		<u>114,634</u>	<u>112,678</u>

REPRESENTING :

Patient's account	4	<u>114,634</u>	<u>112,678</u>
-------------------	---	----------------	----------------

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

Date : **1 APR 2025**

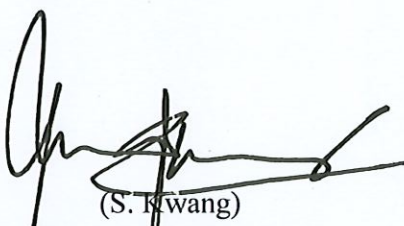
  
 (S. Kwang)  
 Registrar, High Court

**MASTER IN LUNACY ACCOUNT  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	2023 HK\$	2022 HK\$
Cash and bank balances at beginning of year		8,864	8,864
Receipts into patient's account	5	1,956	25
Payments out of patient's account	6	-	-
Receipts over payments in patient's account for the year		1,956	25
Net increase in time deposits		(1,952)	(25)
Cash and bank balances at end of year		<u>8,868</u>	<u>8,864</u>

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

Date : **1 APR 2025**

  
 (S. Kwang)  
 Registrar High Court



# MASTER IN LUNACY ACCOUNT

## 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.

### 3. CASH AND BANK BALANCES

	2023 HK\$	2022 HK\$
Savings account	<u>8,868</u>	<u>8,864</u>

### 4. PATIENT'S ACCOUNT

	Note	2023 HK\$	2022 HK\$
Balance at beginning of year		112,678	112,653
Receipts into patient's account	5	1,956	25
Payments out of patient's account	6	-	-
Balance at end of year		<u>114,634</u>	<u>112,678</u>

### 5. RECEIPTS INTO PATIENT'S ACCOUNT

	2023 HK\$	2022 HK\$
Interest received	<u>1,956</u>	<u>25</u>

### 6. PAYMENTS OUT OF PATIENT'S ACCOUNT

There were no payments out of patient's account for the years ended 31 March 2023 and 2022.



## Official Administrator's Account

Financial statements for the year ended 31 March 2023

# ***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 2023, 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.

I communicate with the Registrar of the High Court regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Ms Elaine Chang  
Principal Auditor (Acting)  
for Director of Audit

1 April 2025

Audit Commission  
6th Floor, High Block  
Queensway Government Offices  
66 Queensway  
Hong Kong

**OFFICIAL ADMINISTRATOR'S ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2023**

		2023 HK\$	2022 HK\$
<b>ASSETS</b>	<b>Note</b>		
Time deposits	3	592,100,000	595,900,000
Deposits in the Treasury	4	93,129,183	91,860,794
Cash and bank balances	5	2,326,480	1,714,019
		<u>687,555,663</u>	<u>689,474,813</u>
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		(151,668)	(110,833)
Commission charged by Official Administrator to be transferred to general revenue		(256,547)	(222,054)
		<u>(408,215)</u>	<u>(332,887)</u>
		<u>687,147,448</u>	<u>689,141,926</u>
REPRESENTING:			
<b>ESTATE ACCOUNTS</b>	6	<u>687,147,448</u>	<u>689,141,926</u>

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

Date: **1 APR 2025**


  
 (S. Kwang)  
 Registrar, High Court

**OFFICIAL ADMINISTRATOR'S ACCOUNT  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

		2023 HK\$	2022 HK\$
	Note		
Cash and bank balances at beginning of year		1,714,019	2,527,516
Receipts into estate accounts	7	56,535,735	49,881,680
Payments out of estate accounts		(19,317,828)	(21,991,698)
Receipts over payments in estate accounts for the year		37,217,907	27,889,982
Other transactions	8	(36,605,446)	(28,703,479)
Cash and bank balances at end of year		2,326,480	1,714,019

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

Date: **1 APR 2025**

  
 (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.

**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 31.3.2023 of HK\$687,147,448 (2022: HK\$689,141,926) are unclaimed accounts totalling HK\$93,129,183 (2022: HK\$91,860,794) which are held as deposits in the Treasury under section 23A of the Probate and Administration Ordinance.

	2023 HK\$	2022 HK\$
Balance at beginning of year	91,860,794	87,963,453
Unclaimed balances transferred to deposits in the Treasury during the year	<u>39,957,936</u> 131,818,730	<u>11,608,201</u> 99,571,654
Transfer from deposits in the Treasury to general revenue	(38,501,064)	(7,607,224)
Refund from deposits in the Treasury to claimants	(188,483)	(103,636)
Balance at end of year	<u><u>93,129,183</u></u>	<u><u>91,860,794</u></u>

**5. CASH AND BANK BALANCES**

	2023 HK\$	2022 HK\$
Cash in hand	18,879	-
Current account	2,307,601	1,714,019
	<u><u>2,326,480</u></u>	<u><u>1,714,019</u></u>

6. ESTATE ACCOUNTS	Note	2023	2022
		HK\$	HK\$
Balance at beginning of year		689,141,926	669,612,664
Receipts into estate accounts	7	56,535,735	49,881,680
Payments out of estate accounts		(19,317,828)	(21,991,698)
Official Administrator's commission charged for the year		(522,838)	(649,860)
Transactions of deposits in the Treasury relating to movement of estate accounts		(19,840,666)	(22,641,558)
Transferred to general revenue		(38,501,064)	(7,607,224)
Refund to claimants		(188,483)	(103,636)
Balance at end of year		<u>687,147,448</u>	<u>689,141,926</u>
7. RECEIPTS INTO ESTATE ACCOUNTS			
		2023	2022
		HK\$	HK\$
Receipts on behalf of deceased estates		45,763,070	48,968,027
Interest received		10,754,105	694,178
Payments made in previous year reversed		18,560	219,475
		<u>56,535,735</u>	<u>49,881,680</u>
8. OTHER TRANSACTIONS			
		2023	2022
		HK\$	HK\$
Interest received on general accounts		140,834	31,291
Amount transferred to general revenue in respect of interest received on general accounts		(99,999)	(309,376)
Official Administrator's commission charged and paid to general revenue		(488,345)	(617,193)
Unclaimed balances transferred to deposits in the Treasury		(39,957,936)	(11,608,201)
Net decrease / (increase) in time deposits		3,800,000	(16,200,000)
		<u>(36,605,446)</u>	<u>(28,703,479)</u>

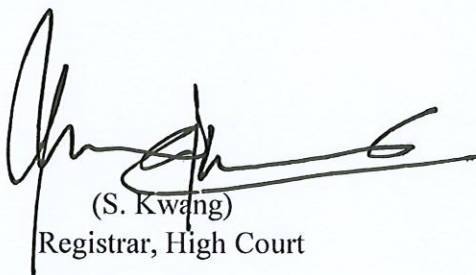
## OFFICIAL ADMINISTRATOR'S ACCOUNT 2022-23

List of real estate administered on behalf of the estates of deceased persons by the Official Administrator as at 31.3.2023

Lot No. 78 - D.D. 79

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

Date : 1 APR 2025



(S. Kwang)  
Registrar, High Court



## Hong Kong Court of Final Appeal Suitors' Funds

Financial statements for the year ended 31 March 2023

# ***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 2023, 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 Suits' Funds' internal control; and
- evaluate the appropriateness of accounting policies used by the Registrar of the Hong Kong Court of Final Appeal.

I communicate with the Registrar of the Hong Kong Court of Final Appeal regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Ms Elaine Chang  
Principal Auditor (Acting)  
for Director of Audit

28 March 2025

Audit Commission  
6th Floor, High Block  
Queensway Government Offices  
66 Queensway  
Hong Kong

**HONG KONG COURT OF FINAL APPEAL SUITORS' FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2023**

		2023 HK\$	2022 HK\$
<b>ASSETS</b>	<b>Note</b>		
Time deposits	3	14,900,000	14,700,000
Cash and bank balances	4	416,348	441,970
		<u>15,316,348</u>	<u>15,141,970</u>
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		(259)	(244)
		<u>15,316,089</u>	<u>15,141,726</u>
REPRESENTING:			
<b>SUITORS' ACCOUNTS</b>	5	<u>15,316,089</u>	<u>15,141,726</u>

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

Date: **28 MAR 2025**

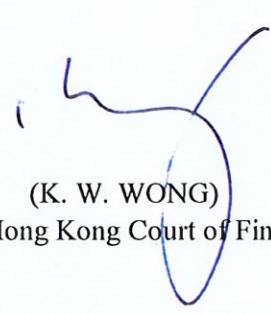
(K. W. WONG)  
Registrar, Hong Kong Court of Final Appeal

**HONG KONG COURT OF FINAL APPEAL SUITORS' FUNDS**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

		2023 HK\$	2022 HK\$
	Note		
Cash and bank balances at beginning of year		441,970	461,668
Receipts into suitors' accounts	6	3,070,915	4,014,321
Payments out of suitors' accounts	7	(2,896,552)	(2,834,010)
Receipts over payments in suitors' accounts for the year		174,363	1,180,311
Other transactions	8	(199,985)	(1,200,009)
Cash and bank balances at end of year		416,348	441,970

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

Date: **28 MAR 2025**

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



# HONG KONG COURT OF FINAL APPEAL SUITORS' FUNDS

## NOTES TO THE FINANCIAL STATEMENTS

### 1. GENERAL

On 1 April 2016, the Hong Kong Court of Final Appeal Suitsors' Funds came into operation upon the enactment of the Hong Kong Court of Final Appeal Suitsors' 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 Suitsors' Funds as specified in rule 6 of the Hong Kong Court of Final Appeal Suitsors' Funds Rules.

### 2. ACCOUNTING POLICY

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

### 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 Suitsors' Funds Rules. Interest received on deposits, after applying those sums required to be credited to the respective suitsors' accounts, is transferred to the general revenue after the end of the financial year in accordance with rule 15 of the Hong Kong Court of Final Appeal Suitsors' Funds Rules.

### 4. CASH AND BANK BALANCES

	2023 HK\$	2022 HK\$
Current account	<u>416,348</u>	<u>441,970</u>

### 5. SUITORS' ACCOUNTS

	Note	2023 HK\$	2022 HK\$
Balance at beginning of year		15,141,726	13,961,415
Receipts into suitsors' accounts	6	3,070,915	4,014,321
Payments out of suitsors' accounts	7	(2,896,552)	(2,834,010)
Balance at end of year		<u>15,316,089</u>	<u>15,141,726</u>



<b>6. RECEIPTS INTO SUITORS' ACCOUNTS</b>	<b>2023</b>	<b>2022</b>
	<b>HK\$</b>	<b>HK\$</b>
Receipts into court	2,810,000	4,000,001
Interest received	260,915	14,320
	<u>3,070,915</u>	<u>4,014,321</u>
<b>7. PAYMENTS OUT OF SUITORS' ACCOUNTS</b>	<b>2023</b>	<b>2022</b>
	<b>HK\$</b>	<b>HK\$</b>
Payments out of court	<u>2,896,552</u>	<u>2,834,010</u>
<b>8. OTHER TRANSACTIONS</b>	<b>2023</b>	<b>2022</b>
	<b>HK\$</b>	<b>HK\$</b>
Interest received on general accounts	186	163
Amount transferred to general revenue in respect of interest received on general accounts	(171)	(172)
Net increase in time deposits	(200,000)	(1,200,000)
	<u>(199,985)</u>	<u>(1,200,009)</u>

## Lands Tribunal Suitors' Funds

Financial statements for the year ended 31 March 2023

# ***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 2023, 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.

I communicate with the Registrar of the Lands Tribunal regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Ms Elaine Chang  
Principal Auditor (Acting)  
for Director of Audit

1 April 2025

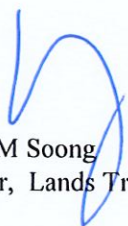
Audit Commission  
6th Floor, High Block  
Queensway Government Offices  
66 Queensway  
Hong Kong

**LANDS TRIBUNAL SUITORS' FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2023**

		2023 HK\$	2022 HK\$
	Note		
<b>ASSETS</b>			
Time deposits	3	170,000,000	93,500,000
Cash and bank balances	4	<u>55,973,344</u>	<u>52,805,558</u>
		225,973,344	146,305,558
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		<u>(722,425)</u>	<u>(314,493)</u>
		<u>225,250,919</u>	<u>145,991,065</u>
REPRESENTING :			
<b>SUITORS' ACCOUNTS</b>	5	<u>225,250,919</u>	<u>145,991,065</u>

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

Date : **1 APR 2025**

(  )  
 Registrar, Lands Tribunal

**LANDS TRIBUNAL SUITORS' FUNDS**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

		2023 HK\$	2022 HK\$
Cash and bank balances at beginning of year	Note	52,805,558	10,526,132
Receipts into suitors' accounts	6	137,387,481	164,053,163
Payments out of suitors' accounts	7	(58,127,627)	(51,956,691)
Receipts over payments in suitors' accounts for the year		79,259,854	112,096,472
Other transactions	8	(76,092,068)	(69,817,046)
Cash and bank balances at end of year		55,973,344	52,805,558

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

Date : 1 APR 2025

( M Soong )  
 Registrar, Lands Tribunal



# LANDS TRIBUNAL SUITORS' FUNDS

## 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.

### 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 of the Lands Tribunal (Suitors' Funds) Rules.

### 4. CASH AND BANK BALANCES

	2023 HK\$	2022 HK\$
Cash in hand	9,840	-
Current account	55,963,504	52,805,558
	<u>55,973,344</u>	<u>52,805,558</u>

5. SUITORS' ACCOUNTS

		2023 HK\$	2022 HK\$
	Note		
Balance at beginning of year		145,991,065	33,894,593
Receipts into suitors' accounts	6	137,387,481	164,053,163
Payments out of suitors' accounts	7	(58,127,627)	(51,956,691)
Balance at end of year		<u>225,250,919</u>	<u>145,991,065</u>

6. RECEIPTS INTO SUITORS' ACCOUNTS

	2023 HK\$	2022 HK\$
Receipts into tribunal	135,341,260	164,023,376
Payments made in previous year reversed	32,883	27,716
Interest received	2,013,338	2,071
	<u>137,387,481</u>	<u>164,053,163</u>

7. PAYMENTS OUT OF SUITORS' ACCOUNTS

	2023 HK\$	2022 HK\$
Payments out of tribunal	54,791,511	45,726,224
Unclaimed balances transferred to general revenue	3,336,116	6,230,467
	<u>58,127,627</u>	<u>51,956,691</u>

8. OTHER TRANSACTIONS

	2023 HK\$	2022 HK\$
Interest received on general accounts	672,422	114,697
Amount transferred to general revenue in respect of interest received on general accounts	(264,490)	(931,743)
Net increase in time deposits	(76,500,000)	(69,000,000)
	<u>(76,092,068)</u>	<u>(69,817,046)</u>

## Competition Tribunal Suitors' Funds

Financial statements for the year ended 31 March 2023



# ***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 6, which comprise the statement of assets and liabilities as at 31 March 2023, 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 Suitors' Funds' internal control; and
- evaluate the appropriateness of accounting policies used by the Registrar of the Competition Tribunal.

I communicate with the Registrar of the Competition Tribunal regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Ms Elaine Chang  
Principal Auditor (Acting)  
for Director of Audit

1 April 2025

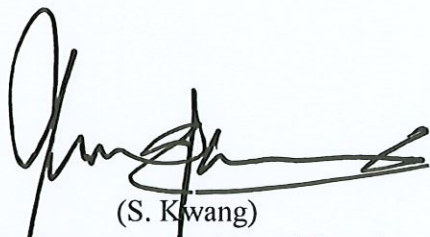
Audit Commission  
6th Floor, High Block  
Queensway Government Offices  
66 Queensway  
Hong Kong



**COMPETITION TRIBUNAL SUITORS' FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2023**

		2023 HK\$	2022 HK\$
<b>ASSETS</b>	<b>Note</b>		
Time deposits	3	8,000,000	-
Cash and bank balances	4	99,581	6,500
		<u>8,099,581</u>	<u>6,500</u>
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		(706)	-
		<u>8,098,875</u>	<u>6,500</u>
REPRESENTING:			
<b>SUITORS' ACCOUNTS</b>	5	<u>8,098,875</u>	<u>6,500</u>

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

  
 (S. Kwang)  
 Registrar, Competition Tribunal

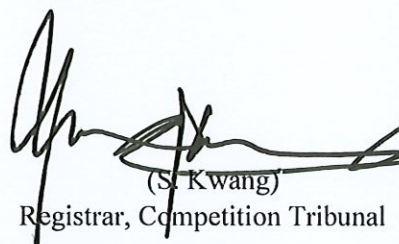
Date: **1 APR 2025**

**COMPETITION TRIBUNAL SUITORS' FUNDS  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

		2023 HK\$	2022 HK\$
	Note		
Cash and bank balances at beginning of year		6,500	6,500
Receipts into suitors' accounts	6	8,092,375	-
Payments out of suitors' accounts	7	-	-
Receipts over payments in suitors' accounts for the year		8,092,375	-
Other transactions	8	(7,999,294)	-
Cash and bank balances at end of year		99,581	6,500

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

Date: 17 APR 2025

  
 (Si Kwang)  
 Registrar, Competition Tribunal

# COMPETITION TRIBUNAL SUITORS' FUNDS

## 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.

### 3. TIME DEPOSITS

These are Hong Kong dollar time deposits placed with local banks under rule 17 of the Competition 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 of the Competition Tribunal Suitors' Funds Rules.

4. CASH AND BANK BALANCES	2023 HK\$	2022 HK\$
Current account	<u>99,581</u>	<u>6,500</u>

5. SUITORS' ACCOUNTS	Note	2023 HK\$	2022 HK\$
Balance at beginning of year		6,500	6,500
Receipts into suitors' accounts	6	8,092,375	-
Payments out of suitors' accounts	7	-	-
Balance at end of year		<u>8,098,875</u>	<u>6,500</u>

<b>6. RECEIPTS INTO SUITORS' ACCOUNTS</b>	<b>2023</b>	<b>2022</b>
	<b>HK\$</b>	<b>HK\$</b>
Receipts into tribunal	8,002,500	-
Interest received	89,875	-
	<u>8,092,375</u>	<u>-</u>

**7. PAYMENTS OUT OF SUITORS' ACCOUNTS**

There were no payments out of suitors' accounts for the years ended 31 March 2023 and 2022.

<b>8. OTHER TRANSACTIONS</b>	<b>2023</b>	<b>2022</b>
	<b>HK\$</b>	<b>HK\$</b>
Interest received on general accounts	706	-
Net increase in time deposits	(8,000,000)	-
	<u>(7,999,294)</u>	<u>-</u>