
The Judiciary Trust Funds
Audited Financial Statements
For The Year Ended 31 March 2024

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High Court Suitors' Funds

Financial statements for the year ended 31 March 2024

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 2024, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including material accounting policy information.

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. 4B).

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
for Director of Audit

20 March 2026

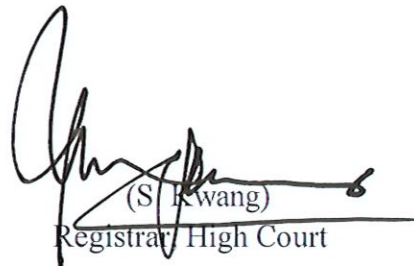
Audit Commission
6th Floor, High Block
Queensway Government Offices
66 Queensway
Hong Kong

HIGH COURT SUITORS' FUNDS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2024

	Note	2024 HK\$	2023 HK\$
ASSETS			
Securities	3	69,413,067	56,885,209
Time deposits	4	14,620,511,099	14,358,591,626
Cash and bank balances	5	15,510,437	18,462,902
		<u>14,705,434,603</u>	<u>14,433,939,737</u>
LIABILITIES			
Interest received on general accounts to be transferred to the general revenue		(5,557,995)	(2,470,107)
		<u>14,699,876,608</u>	<u>14,431,469,630</u>
REPRESENTING:			
SUITORS' ACCOUNTS	6	<u>14,699,876,608</u>	<u>14,431,469,630</u>

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

Date: **20 MAR 2026**

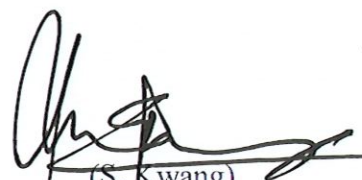

 (S Kwang)
 Registrar High Court

HIGH COURT SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 HK\$	2023 HK\$
Cash and bank balances at beginning of year		18,462,902	19,820,303
Receipts into suitors' accounts	7	1,688,739,504	1,743,229,567
Payments out of suitors' accounts	8	(1,426,990,481)	(2,308,165,416)
Net receipts/(payments) for the year		261,749,023	(564,935,849)
Other transactions	9	(264,701,488)	563,578,448
Cash and bank balances at end of year		15,510,437	18,462,902

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

Date: 20 MAR 2026


 (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. 4B).
- (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. MATERIAL 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 or 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:-

	2024		2023	
	Book value HK\$	Market value HK\$	Book value HK\$	Market value HK\$
Listed equities:				
Hong Kong	68,494,435	52,726,016	56,010,678	47,101,243
Overseas	110,016	99,212	110,594	103,340
Trading suspended	35,645	unknown	187,754	unknown
	<u>68,640,096</u>		<u>56,309,026</u>	
Unlisted equities:				
Hong Kong	411,691	unknown	214,250	unknown
Overseas	361,280	unknown	361,933	unknown
	<u>772,971</u>		<u>576,183</u>	
	<u><u>69,413,067</u></u>		<u><u>56,885,209</u></u>	

The market values of the listed securities were valued at the closing market prices as at 31.3.2024 and 31.3.2023.

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.

		2024 HK\$	2023 HK\$
Hong Kong dollars		13,289,154,597	13,119,775,197
Foreign currencies		1,331,356,502	1,238,816,429
		<u>14,620,511,099</u>	<u>14,358,591,626</u>
5. CASH AND BANK BALANCES		2024 HK\$	2023 HK\$
Cash in hand		4,094,408	3,871,629
Current account		11,408,195	13,931,175
Savings accounts		7,834	660,098
		<u>15,510,437</u>	<u>18,462,902</u>
6. SUITORS' ACCOUNTS		2024 HK\$	2023 HK\$
	Note		
Balance at beginning of year		14,431,469,630	14,976,515,281
Receipts into suitors' accounts	7	1,688,739,504	1,743,229,567
Securities lodged by trustees		12,954,805	17,785,957
		1,701,694,309	1,761,015,524
Payments out of suitors' accounts	8	(1,426,990,481)	(2,308,165,416)
Securities disposed of		(425,715)	(780,934)
		(1,427,416,196)	(2,308,946,350)
Translation (loss)/gain in revaluation of foreign currencies at the closing rate:	2(iii)		
Cash and bank balances		(1,530)	(616,452)
Securities		(1,232)	1,171
Time deposits		(5,868,373)	3,500,456
		(5,871,135)	2,885,175
Balance at end of year		<u>14,699,876,608</u>	<u>14,431,469,630</u>

7. RECEIPTS INTO SUITORS' ACCOUNTS	2024 HK\$	2023 HK\$
Payments into court	1,070,275,458	1,465,288,545
Payments made in previous year reversed	464	2,292
Dividends on securities	1,410,552	1,236,435
Interest received	617,047,198	276,702,295
Proceeds on sale of securities	5,832	-
	<u>1,688,739,504</u>	<u>1,743,229,567</u>
8. PAYMENTS OUT OF SUITORS' ACCOUNTS	2024 HK\$	2023 HK\$
Payments out of court	(1,426,990,481)	(2,307,786,173)
Unclaimed balances transferred to general revenue	-	(379,243)
	<u>(1,426,990,481)</u>	<u>(2,308,165,416)</u>
9. OTHER TRANSACTIONS	2024 HK\$	2023 HK\$
Interest received on general accounts	6,270,564	1,783,455
Amount transferred to the general revenue in respect of interest received on general accounts	(3,182,676)	(2,145,909)
Net (increase)/decrease in time deposits	(261,919,473)	561,056,898
Translation (loss)/gain on time deposits	(5,868,373)	3,500,456
Translation loss on cash and bank balances	(1,530)	(616,452)
	<u>(264,701,488)</u>	<u>563,578,448</u>

High Court Suitors' Funds

List of title deeds, share certificates, bond certificates, savings account passbooks and bank guarantees in name other than the Registrar, High Court lodged in court for safekeeping as at 31.3.2024:

(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 C, 3rd Floor, Block 1, Royal Ascot, No. 1 Tsun King Road, Shatin, New Territories	HCMH78/2014	HC151/2015
(ix)	Title deeds and documents in respect of Flat F, 1st Floor, Block 3 and Car Parking Space No. 245 on 2nd Basement of Scenic Gardens, Yuen Long, New Territories, Hong Kong	HCA1819/2016	HC298/2023

(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 HMMH China Investments Ltd. 17,000 shares of Finance One Limited 11 shares of Paul Y - JTC 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 Digital 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. 400 shares of Hansom Eastern (Holdings) Ltd.	HCMP590/2005	HC98/2005

	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 HMM China Investments Ltd. 2,000 shares of Easyknit International Holdings Ltd. 1,000 shares of Cheung Kong Infrastructure Holdings Ltd. 10,000 shares of Englong International Ltd. 11,001 shares of Peregrine Investments Holdings Ltd. 100 shares of UDL Holdings Ltd. 121 shares of Hansom Eastern (Holdings) Ltd. 2,500 shares of Kingway Brewery Holdings Ltd. 710 shares of Culturecom Holdings Ltd. 2,000 shares of Nam Hing Holdings Ltd. 4,000 shares of Hsin Chong Construction Group Ltd. 53 shares of Pacific Century Premium Developments Ltd. 3,000 shares of South East Group Ltd. 80 shares of Paul Y. Engineering Group Ltd. 213 shares of New World CyberBase Ltd. 2,400 shares of Nippon Asia Investments Holdings Ltd. 100 shares of New World Mobile Holdings Ltd. 300 shares of HKR International Ltd. 96 shares of Hanison Construction Holdings Ltd. 190 shares of Far East Consortium International Ltd. 34,259 shares of Mountbatten Corporation 11,000 shares of Sun Innovation Holdings Ltd. 1,800 shares of Seapower Resources International Ltd. 10,000 shares of China Haidian Holdings Ltd. 6,000 shares of Theme International Holdings Ltd. 10,700 shares of Solartech International Holdings Ltd. 1,500 shares of Enerchina Holdings Ltd. 2,000 shares of Fortuna International Holdings Ltd. 3,000 shares of Chuang's China Investments Ltd. 5,400 shares of Tomorrow International Holdings Ltd. 456 shares of Wang On Group Ltd. 260 shares of 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. 1,021 shares of SMI Publishing Group Ltd.	HCMP657/2005	HC111/2006

	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 Matsumichi Communication Holdings Ltd. 500 shares of Sino Gas Group Ltd. 2,200 shares of Landune International Ltd. 264 shares of Willie International Holdings Ltd. 2,200 shares of Guangnan (Holdings) Ltd. 992 shares of PCCW Limited	HCMP657/2005	HC9/2007
(xi)	150 shares of The Sun's Group Ltd. 530 shares of Willie International Holdings Ltd. 1,550 shares of M Dream Inworld Ltd. 1,995 shares of Riverhill Holdings Ltd. 100,000 shares of China Digicontent Co. Ltd. 79 shares of G-Prop (Holdings) Ltd. 1,020 shares of SMI Publishing Group Ltd. 315 shares of New World CyberBase Ltd. 2,000 shares of Graneagle Holdings Ltd. 302 shares of SMI Corporation Ltd. 15,000 shares of Styland Holdings Ltd. 84 shares of Freeman Corporation Ltd. 44 shares of B.A.L. Holdings Ltd. 306 shares of CASH Financial Services Group Ltd. 2,000 shares of CIL Holdings Ltd. 150 shares of Heritage International Holdings Ltd. 200 shares of eForce Holdings Ltd. 100,000 shares of Regal Hotels International Holdings Ltd.	HCMP2192/2006	HC26/2007

	6,000 shares of Landune International Ltd. 600,000 shares of Century City International Holdings Ltd. 3,200 shares of Chinney Alliance Group Ltd. 148 shares of Pacific Century Premium Developments Ltd. HK\$12,000 warrant of Century City International Holdings Ltd. Warrants 2011 Jan 100,000 shares of Tonics Industries Holdings Ltd. HK\$2,500 warrant of Regal Hotels International Holdings Ltd. Warrants 2007 Jul 500,000 shares of Leading Spirit High-Tech (Holdings) Co. Ltd. 4,000 shares of Peregrine Investments Holdings Ltd. 10 shares of Easyknit International Holdings Ltd. 920 shares of Shanghai Allied Cement Ltd. 80,000 shares of 401 Holdings Ltd. 600 shares of Wah Nam International Holdings Ltd. 400 shares of China Credit Holdings Ltd. HK\$3.6 warrant of China Credit Holdings Ltd. Warrants 2009 Sep 320 shares of Eganagoldpfeil (Holdings) Ltd. 10,000 shares of Rivera (Holdings) Ltd. 200 shares of Starbow Holdings Ltd. 4,000 shares of Hopewell Holdings Ltd. 50,000 shares of King Fook Holdings Ltd. 20,000 shares of Euro-Asia Agricultural (Holdings) Co. Ltd. 900 shares of Great Wall Cybertech Ltd. 9 shares of Sunevision Holdings Ltd. 264 shares of China United International Holdings Ltd. 3,000 shares of Tysan Holdings Ltd. 600 shares of Asia Commercial Holdings Ltd. 80 shares of Lai Fung Holdings Ltd. 1,500 shares of Ezcom Holdings Ltd. 400 shares of Enerchina Holdings Ltd. 200,000 shares of Yiu Wing International Holdings Ltd.		
(xii)	2,300,000 shares of China Digic-D 25 shares of SMI Corporation Ltd.	HCMP1566/2006	HC86/2007
(xiii)	475,730 shares of Yaohan International Holdings Ltd. 96,000 shares of Albatronics (Far East) Co. Ltd.	HCMP373/2007	HC95/2007
(xiv)	3,449 shares of Styland Holdings Ltd. 137 shares of Riverhill Holdings Ltd. 130,000 shares of Kong Sun Holdings Ltd. 65,799,484 shares of Infoserve Technology Corp. 6,000 shares of CIL Holdings Ltd. 72 shares of SMI Corporation Ltd.	HCMP72/2005	HC58/2008
(xv)	90,000 shares of Promet Berhad 40,160 shares of Mountbatten Corporation 256 shares of Styland Holdings Ltd. 50 shares of SMI Corporation Ltd. 30,000 shares of RNA Holdings Ltd. 118,000 shares of Peregrine Investments Holdings Ltd. 350,000 shares of Gilbert Holdings Ltd. 1,042,000 shares of Siu-Fung Ceramics Holdings Ltd. 50,000 shares of Yaohan International Holdings Ltd. 340,000 shares of China Digicontent Co. Ltd. 119 shares of Riverhill Holdings Ltd.	HCMP943/2004	HC59/2008
(xvi)	5,000 shares of Hongkong Land Holdings Ltd. 84 shares of HSBC Holdings Plc.	HCMP2477/2007	HC107/2008
(xvii)	500 shares of M Channel Corporation 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 Ltd.	HCMP1205/2008	HC28/2009
(xviii)	1,412,000 shares of Baker Group International Holdings Ltd.	HCMP1490/2009	HC104/2009
(xix)	4 shares of CASH Financial Services Group Ltd. 200 shares of Riverhill Holdings Ltd. 6,000 shares of Gilbert Holdings Ltd. 1,540,000 shares of China Digicontent Co. Ltd. 20,000 shares of Euro-Asia Agricultural (Holdings) Co. Ltd. 275 shares of Willie International Holdings Ltd. 36 shares of B.A.L. Holdings Ltd. 72 shares of Freeman Corporation Ltd. 15 shares of Heritage International Holdings Ltd.	HCMP923/2006	HC124/2009 HC172/2009
(xx)	1,411 shares of Goldwiz Holdings Ltd. 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. 400 shares of PCCW Ltd. 432 shares of Mongolia Energy Corp. Ltd.	HCMP1296/2013	HC118/2013

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

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

HCMP1518/2013

HC119/2013

HC140/2013

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
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

HCMP2398/2013

HC74/2014

	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 Energine 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
	31,254 shares of PT Bank CIMB Niaga Tbk		HC124/2017
	240,000 shares of PT Unilever Indonesia Tbk		HC147/2017
	15 shares of Bangkok Rubber Public Company Limited		HC83/2019
	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 Mounbatten 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
	8,400 shares of Lafe Technology Limited		HC64/2015
	90,000 shares of Hang Fung Gold Technology Limited		HC79/2015
	40,280 shares of Peregrine Investments Holdings Limited		
	208,000 shares of Sinocan Holdings Limited		
	6,000 shares of the HSBC China Fund Limited		
	1 share of Hutchison China MediTech Limited		
	400,000 shares of Fu Cheong International Holdings Limited		
	24,000 shares of Best Wide Group Limited		
	50,000 shares of Gold-Face Holdings Limited		
	65,000 shares of Chengdu Top Sci-Tech Company Limited		
	4,000 shares of Moulin International Holdings Limited		
	15,600 shares of Ezcom Holdings Limited		

10,000 shares of Hong Fok Land International Limited
 72,000 shares of Orient Power Holdings Limited
 176,000 shares of Peace Mark (Holdings) Limited
 50,000 shares of Pan Sino International Holding Limited
 253,600 shares of EganaGoldpfeil (Holdings) Limited
 990 shares of Cash Retail Management (HK) Limited
 390 shares of New City Development Group Limited
 35 shares of Jia Sheng Holdings Limited
 167,281 shares of South China Land Limited
 42,400 shares of South China (China) Limited
 40,000 shares of South China Holdings Limited
 232 shares of G-Resources Group Limited
 8,000 shares of Daido Group Limited
 10,000 shares of Honbridge Holdings Limited
 1,642,050 shares of RNA Holdings Limited
 213 shares of HKT Trust and HKT Limited
 627 shares of The Hong Kong and China Gas Company Limited
 60 shares of Green Energy Group Limited
 120 shares of Heritage International Holdings Limited
 2,100 shares of Harmony Asset Limited
 19 shares of South Sea Petroleum Holdings Limited
 6,545 shares of Allied Properties (H.K.) Limited
 2,400 shares of PCCW Limited
 10,000 shares of Tom Group Limited
 17,340 shares of SMI Publishing Group Limited
 150 shares of China New Energy Power Group Limited
 17 shares of North Asia Strategic Holdings Limited
 800 shares of Shun Tak Holdings Limited
 1,800 shares of Sino Splendid Holdings Limited
 236 shares of Capital Strategic Investment Limited
 133 shares of Well Way Group Limited
 1,800 shares of China Solar Energy Holdings Limited
 HK\$2,618 warrant of Allied Properties (H.K.) Limited
 21,000 shares of Industrial and Commercial Bank of China Limited
 53 shares of Pacific Century Premium Development Limited
 550,000 shares of Siu-Fung Ceramics Holdings Limited
 500 shares of Enerchina Holdings Limited
 3,000 shares of Culturecom Holdings Limited
 566 shares of Hansion Construction Holdings Limited
 20 shares of Pacific Plywood Holdings Limited
 100 shares of China Environmental Resources Group Limited
 10,000 shares of Hang Lung Properties Limited
 26,400 shares of Sun Hung Kai Properties Limited
 4 shares of MTR Corporation Limited
 170,000 shares of 401 Holdings Limited
 6,555,000 shares of China Digicontent Company Limited
 4,000 shares of Tech International Limited
 1,016 shares of Kel Holdings Limited
 12,620 shares of Chuang's Consortium International Limited
 10,000 shares of Shougang Concord Century Holdings Limited
 70,000 shares of Global Tech (Holdings) Limited
 5,631 shares of Wang On Group Limited
 88 shares of Lai Fung Holdings Limited
 4,000 shares of NewOcean Green Energy Holdings Limited
 30,000 shares of Central China Enterprises Limited
 40,000 shares of Regent Pacific Group Limited
 100,000 shares of South China Online Limited
 10,000 shares of Shougang Concord International Enterprises Company Limited
 5,000 shares of Sun Hung Kai & Co. Limited
 5,600 shares of China Seven Star Shopping Limited
 3,224 shares of SMI Corporation Limited
 154 shares of Styland Holdings Limited
 122 shares of Melco International Development Limited
 181 shares of Common Splendor International Health Industry Group Limited
 125 shares of Dynamic Global Holdings Limited
 4,000 shares of Frasers Property (China) Limited
 40 shares of Greater China Holdings Limited
 310 shares of CY Foundation Group Limited

129 shares of Easyknit International Holdings Limited
 161 shares of Victory Group Limited
 750 shares of Dejin Resources Group Company Limited
 HK\$3 warrant of Styland Holdings Limited
 12,000 shares of China Chief Cable TV Group Limited
 43 shares of Climax International Company Limited
 300 shares of China Daye Non-Ferrous Metals Mining Limited
 150 shares of King Stone Energy Group Limited
 20,400 shares of Global Strategic Group Limited
 12,198,012 shares of Leading Spirit High-Tech (Holdings) Company Limited
 20,712 shares of Riverhill Holdings Limited
 6,000 shares of The Grande Holdings Limited
 405,000 shares of King Pacific International Holdings Limited
 2,118 shares of DVN (Holdings) Limited
 522 shares of EPI (Holdings) Limited
 547 shares of Good Fellow Resources Holdings Limited
 12 shares of Skyfame Realty (Holdings) Limited
 5,400 shares of Brockman Mining Limited
 6,267 shares of Viva China Holdings Limited
 5,615 shares of Century City International Holdings Limited
 390 shares of ITC Corporation Limited
 3,400 shares of Chinney Alliance Group Limited
 15 shares of Jun Yang Solar Power Investments Limited
 135 shares of PNG Resources Holdings Limited
 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 Jiu hao 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 CIL Holdings Limited
 10,000 shares of Lai Sun Development Company Limited
 5 shares of Eternity Investment Limited
 3,000 shares of e-Kong Group Limited
 20 shares of Hycomm Wireless Limited
 500 shares of Shenzhen International Holdings Limited
 1,000 shares of Vision Values Holdings Limited
 20 shares of Asia Coal Limited
 200 shares of China WindPower Group Limited
 22 shares of National United Resources Holdings Limited
 2,000 shares of ICube Technology Holdings Limited
 100 shares of Siberian Mining Group Company Limited
 10,000 shares of China Elegance (Holdings) Limited
 2,000 shares of eSun Holdings Limited

	500 shares of IDT International Limited		
	1,000 shares of CITIC Pacific Ltd		
	3,000 shares of e-Kong Group Limited		
	2,000 shares of Aluminium 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 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	HCMP1368/2008	HC39/2016
(xxxiv)	200 shares of PCCW Limited 1,600 shares of Champion Technology Holdings Limited 27 shares of Good Fellow Resources Holdings Limited 400 shares of China Seven Star Holdings Limited 20 shares of AVIC Joy Holdings (HK) Limited 100 shares of Sino Gas Group Limited 20 shares of G-Prop (Holdings) Limited 600 shares of Central China Enterprises Limited 200 shares of CIL Holdings Limited 1,243 shares of CASH Financial Services Group Limited 200 shares of Lai Fung Holdings Limited 8 shares of HKT Limited 560 shares of Global Strategic Group Limited 20 shares of Well Way Group Limited 37 shares of Grand Peace Group Holdings Limited	HCMP83/2015	HC9/2017
(xxxv)	5,880,000 shares of Growth Industrial Holding 9,000 shares of Dhana Siam Fin-F (Stk Bal)(Del)(Exp)	HCMP2063/2017	HC15/2018
(xxxvi)	HK\$1,031,250 unsecured loan stock of Bluelane Limited 82,500 shares in Bluelane Limited 559.28 shares in Nippon Warrant Fund 169,476 units in GT Asean Fund 3 shares of Cheung Kong Property Holdings Limited 250 shares in C.P. Pokphand Co. Ltd. 164 shares in Chinese Estates Holdings Limited 3 shares of CK Hutchison Holdings Limited 9 shares of CLP Holdings Limited 8 shares of Swire Pacific Limited	HCMP1658/2017	HC47/2018

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 HMV 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 LF 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		
(xi)	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		
(xliii)	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	HCMP1801/2020	HC17/2021
	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 Easykmit 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		
(xlvi)	40 shares of Capital Estate Limited	HCMP2023/2018	HC23/2021
	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		
(xlvii)	8 shares of Cash Financial Services Group Limited	HCMP2370/2020	HC87/2021
	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 Easykmit 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		
	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 CIL 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		
	HK\$0.29 warrant 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	HCMP871/2021	HC104/2022
	16,000 shares of Heng Xin China Holdings Limited		
	1,426,000 shares of Goldin Financial Holdings Limited		
(liv)	20,000 shares of PCCW Limited	HCMP655/2022	HC232/2022
	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 Guangnan (Holdings) Limited		
	200 shares of Capital Finance Holdings Limited		
	634,000 shares of Arcotech 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		
(lv)	2,000 shares of Joy Spreader Group Inc.	HCMP1828/2022	HC234/2022
	500 shares of Genor Biopharma Holdings Limited		
	450,000 shares of China Solar Energy Holdings Limited		
	5 shares of HMOVOD Limited		
	5,000 shares of Wuxi Sunlit Science and Technology Company Limited		
	1,666 shares of Wealth Glory Holdings Limited		
(lvi)	4,000 shares of PCCW Limited	HCMP1635/2022	HC9/2023
	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		
(lvii)	816,000 shares of Beng Soon Machinery Holdings Limited	HCMP1185/2022	HC82/2023
	890,000 shares of CTR Holdings Limited		
	542,000 shares of Vertical International Holdings Limited		
(lviii)	1,600 shares of PCCW Limited	HCMP1339/2022	HC86/2023
	200 shares of Keyne Ltd		
	600 shares of Elate Holdings Limited		
	1,200 shares of Landsea Green Properties Co., Ltd.		
	10,000 shares of Citychamp Watch & Jewellery Group Limited		
	183 shares of Aidigong Maternal & Child Health Limited		
	363 shares of Asia Standard Hotel Group Limited		
	1,500 shares of China Star Entertainment Limited		

	250 shares of China Zenith Chemical Group Limited		
	172 shares of Pacific Century Premium Developments Limited		
	330 shares of CIL Holdings Limited		
	10,400 shares of Emperor Culture Group Limited		
	5,000 shares of GOME Retail Holdings Limited		
	8 shares of CASH Financial Services Group Limited		
	10,000 shares of CWT International Limited		
	130,110 shares of China Daye Non-Ferrous Metals Mining Limited		
	50,000 shares of Nan Hai Corporation Limited		
	25,618 shares of Chinese People Holdings Company Limited		
	68,000 shares of Beijing Energy International Holding Co., Ltd.		
	6 shares of Zhong Ji Longevity Science Group Limited		
	472 shares of Hanison Construction Holdings Limited		
	360 shares of Asia Resources Holdings Limited		
	6,000 shares of Daohe Global Group Limited		
	10 shares of Century Entertainment International Holdings Limited		
	82,200 shares of Hua Yin International Holdings Limited		
	50,000 shares of Namyue Holdings Limited		
	85 shares of Solartech International Holdings Limited		
	2,800 shares of China Gem Holdings Limited		
	104,000 shares of China Innovation Investment Limited		
	1,000 shares of Fu Shou Yuan International Group Limited		
	188 shares of Million Hope Industries Holdings Limited		
	864 shares of China Minsheng Banking Corp., Ltd.		
	12,515 shares of China Wah Yan Healthcare Limited		
	500 shares of Town Health International Medical Group Limited		
	70 shares of HKT Trust and HKT Limited		
	41 shares of Global Strategic Group Limited		
	200 shares of Dadi International Group Limited		
	9,600 shares of Grand T G Gold Holdings Limited		
	1,000 shares of Basetrophy Group Holdings Limited		
	4,918 shares of Chinese Food and Beverage Group Limited		
	26,800 shares of Blockchain Group Company Limited		
	33,920,000 shares of China Trends Holdings Limited		
	12,700 shares of Lamtex Holdings Limited		
	40,000 shares of Chong Sing Holdings Fintech Group Limited		
	12,000 shares of Hua Han Health Industry Holdings Limited		
	3,000 shares of Trony Solar Holdings Company Limited		
	14 shares of Asia Coal Limited		
	100 shares of China Technology Global Corporation		
	100,000 shares of Sinocan Holdings Limited		
	2,000 shares of Riverhill Holdings Limited		
	2,000 shares of Yaohan International Holdings Limited		
	120,000 shares of Ezcom Holdings Limited		
	150 shares of 8088 Investment Holdings Limited		
	772 shares of GT Group Holdings Limited		
(lix)	15,035 shares of Pacific Andes International Holdings Limited	HCMP250/2023	HC112/2023
	3,895 shares of China Wah Yan Healthcare Limited		
	16,000 shares of China Qinfu Group Limited		
	32,000 shares of China Engine International (Holdings) Limited		
	10,000 shares of Kaisun Holdings Limited		
	288 shares of Grand Peace Group Holdings Limited		
	20,000 shares of Sihuan Pharmaceutical Holdings Group Ltd.		
	10,000 shares of China All Access (Holdings) Limited		
	16,000 shares of Milan Station Holdings Limited		
	16,000 shares of Natural Dairy (NZ) Holdings Limited		
	100 shares of Besunyen Holdings Company Limited		
	120 shares of Celestial Asia Securities Holdings Limited		
	23,000 shares of South Manganese Investment Limited		
	1,000 shares of China Sanjiang Fine Chemicals Company Limited		
(lx)	10,000 shares of Chengdu Top Sci-Tech Company Limited	HCMP279/2023	HC126/2023
	50,000 shares of Mingyuan Medicare Development Company Limited		
	5 shares of FDG Electric Vehicles Limited		
(lxi)	405 shares of Mountbatten Corporation	HCMP2065/2022	HC173/2023
(lxii)	24,000 shares of Summit Ascent Holdings Limited	HCMP163/2023	HC180/2023
	410,000 shares of Shougang Century Holdings Limited		HC300/2023
	234 shares of The Hong Kong and China Gas Company Limited		
	9 shares of HSBC Holdings plc		
	10,000 shares of Kunlun Energy Company Limited		
	2,000 shares of First Pacific Company Limited		
	6,000 shares of Shenzhen International Holdings Limited		
	10,000 shares of Sa Sa International Holdings Limited		

200,000 shares of CSC Holdings Limited
 85 shares of Green Leader Holdings Group Limited
 2,225 shares of PCCW Limited
 124 shares of Mexan Limited
 6,600 shares of Fairwood Holdings Limited
 2,110 shares of Elate Holdings Limited
 14 shares of Regal Hotels International Holdings Limited
 34,200 shares of Crazy Sports Group Limited
 16,500 shares of Stelux Holdings International Limited
 1,000 shares of China Electronics Huada Technology Company Limited
 1,428 shares of Champion Technology Holdings Limited
 570 shares of Asia Commercial Holdings Limited
 2,600 shares of Landsea Green Management Limited
 2,400 shares of CCT Fortis Holdings Limited
 2,847 shares of Central Wealth Group Holdings Limited
 274 shares of China Agri-Products Exchange Limited
 624 shares of Golden Century International Holdings Group Limited
 6,851 shares of Styland Holdings Limited
 1,318 shares of Asia Orient Holdings Limited
 446 shares of ITC Properties Group Limited
 10,000 shares of Fujian Holdings Limited
 7,015 shares of Zensun Enterprises Limited
 530 shares of Capital Estate Limited
 5,800 shares of Brockman Mining Limited
 75 shares of China Baoli Technologies Holdings Limited
 1,000 shares of New Times Energy Corporation Limited
 1,290 shares of Skyfame Realty (Holdings) Limited
 250,000 shares of Sino-i Technology Limited
 20,000 shares of Citychamp Watch & Jewellery Group Limited
 4,000 shares of Tongguan Gold Group Limited
 500 shares of SOHO China Limited
 32,400 shares of GoFintech Innovation Limited
 104 shares of Glory Sun Land Group Limited
 4,000 shares of Richly Field China Development Limited
 31 shares of China Star Entertainment Limited
 2,600 shares of Culturecom Holdings Limited
 2,600 shares of Angang Steel Company Limited
 1,060 shares of Asia Energy Logistics Group Limited
 3,400 shares of Century City International Holdings Limited
 131 shares of China Zenith Chemical Group Limited
 2,100 shares of Beijing Enterprises Water Group Limited
 1,925 shares of PT International Development Corporation Limited
 120 shares of Yunfeng Financial Group Limited
 1,000 shares of China Ever Grand Financial Leasing Group Co., Ltd.
 2,000 shares of China Medical & HealthCare Group Limited
 5,200 shares of Chinney Alliance Group Limited
 32,145 shares of Mei Ah Entertainment Group Limited
 76 shares of Power Financial Group Limited
 25 shares of Yuexiu Real Estate Investment Trust
 54 shares of Shandong Hi-Speed Holdings Group Limited
 3,962 shares of South China Holdings Company Limited
 1,000 shares of Huayi Tencent Entertainment Company Limited
 200 shares of Cocoon Holdings Limited
 1,000 shares of Oriental Explorer Holdings Limited
 3,603 shares of Pacific Century Premium Developments Limited
 1,291 shares of QPL International Holdings Limited
 25,460 shares of China Vered Financial Holding Corporation Limited
 400 shares of National United Resources Holdings Limited
 82,500 shares of AVIC Joy Holdings (HK) Limited
 9,568 shares of GBA Holdings Limited
 2,360 shares of Mason Group Holdings Limited
 5,000 shares of Renaissance Asia Silk Road Group Limited
 1,807 shares of Mongolia Energy Corporation Limited
 33 shares of Arta Techfin Corporation Limited
 1,864 shares of Aidigong Maternal & Child Health Limited
 1,440 shares of China Resources and Transportation Group Limited
 243,750 shares of North Mining Shares Company Limited
 532 shares of MTR Corporation Limited

14,400 shares of NewOcean Energy Holdings Limited
 10,000 shares of Legend Upstar Holdings Limited
 2,000 shares of Fufeng Group Limited
 40,000 shares of Pa Shun International Holdings Limited
 75,000 shares of China High Precision Automation Group Limited
 500 shares of Fosun International Limited
 10,000 shares of China High Speed Transmission Equipment Group Co., Ltd.
 6,000 shares of Shoucheng Holdings Limited
 4,000 shares of Asia Television Holdings Limited
 1,000 shares of China Evergrande New Energy Vehicle Group Limited
 6,000 shares of China Oceanwide Holdings Limited
 9,750 shares of Ev Dynamics (Holdings) Limited
 75,600 shares of CIL Holdings Limited
 1,000 shares of Success Universe Group Limited
 1,137 shares of Emperor Culture Group Limited
 5,000 shares of CSI Properties Limited
 123 shares of Blue River Holdings Limited
 188 shares of Frontier Services Group Limited
 265 shares of CASH Financial Services Group Limited
 2,489 shares of Great Wall Terroir Holdings Limited
 346,632 shares of Nan Hai Corporation Limited
 2,538 shares of EPI (Holdings) Limited
 2,500 shares of Comtec Solar Systems Group Limited
 704 shares of AMCO United Holding Limited
 708 shares of CHK Oil Limited
 25,075 shares of China Ocean Industry Group Limited
 2,310 shares of China Daye Non-Ferrous Metals Mining Limited
 50 shares of King Stone Energy Group Limited
 2,400 shares of Zhong An Group Limited
 10 shares of China Health Group Limited
 2,500 shares of Asia Tele-Net and Technology Corporation Limited
 100 shares of DTXS Silk Road Investment Holdings Company Limited
 290 shares of Oshidori International Holdings Limited
 1,062 shares of Imagi International Holdings Limited
 10,000 shares of China Infrastructure Investment Limited
 2,000 shares of Rare Earth Magnesium Technology Group Holdings Limited
 1,500 shares of China Financial Services Holdings Limited
 120 shares of Eminence Enterprise Limited
 1,000 shares of South China Financial Holdings Limited
 6,400 shares of Daide Group Limited
 260 shares of Digital Domain Holdings Limited
 2 shares of Future World Holdings Limited
 200 shares of Shin Hwa World Limited
 4,500 shares of Fullsun International Holdings Group Co., Limited
 106 shares of Goldin Financial Holdings Limited
 2,000 shares of CK Life Sciences Int'l., (Holdings) Inc.
 4,000 shares of Tianneng Power International Limited
 2,000 shares of PetroChina Company Limited
 10,000 shares of Extrawell Pharmaceutical Holdings Limited
 30,000 shares of Hang Fung Gold Technology Limited
 10,000 shares of Titan Invo Technology Limited
 4,000 shares of China Construction Bank Corporation
 1,000 shares of China CITIC Bank Corporation Limited
 256 shares of Goldstone Investment Group Limited
 752 shares of Asia Resources Holdings Limited
 46 shares of Wai Yuen Tong Medicine Holdings Limited
 105 shares of China Properties Investment Holdings Limited
 277 shares of Eternity Investment Limited
 3,740 shares of Zhong Ji Longevity Science Group Limited
 100 shares of Artini Holdings Limited
 15 shares of Sheng Yuan Holdings Limited
 3,000 shares of Vision Values Holdings Limited
 5,000 shares of Reliance Global Holdings Limited
 500 shares of Ruixin International Holdings Limited
 1,000 shares of DIT Group Limited
 1,600 shares of Emperor Capital Group Limited
 725 shares of Auto Italia Holdings Limited
 139 shares of CST Group Limited

1,600 shares of China Sandi Holdings Limited
200 shares of Zhongzheng International Company Limited
656 shares of China Tonghai International Financial Limited
690 shares of Century Entertainment International Holdings Limited
31 shares of New Sparkle Roll International Group Limited
15,700 shares of Mongolian Mining Corporation
130 shares of Green Energy Group Limited
2,700 shares of Semiconductor Manufacturing International Corporation
24,745 shares of China Renewable Energy Investment Limited
879 shares of Silk Road Logistics Holdings Limited
720 shares of Huarong International Financial Holdings Limited
800 shares of Carnival Group International Holdings Limited
2 shares of Huanxi Media Group Limited
7 shares of Vanke Overseas Investment Holding Company Limited
177 shares of Celestial Asia Securities Holdings Limited
44 shares of G-Resources Group Limited
33 shares of SunCorp Technologies Limited
400 shares of Imperial Pacific International Holdings Limited
6,150 shares of Silver Base Group Holdings Limited
50,000 shares of Modern Land (China) Co., Limited
4,000 shares of Hong Kong Technology Venture Company Limited
2,000 shares of Shunfeng International Clean Energy Limited
4,000 shares of Hybrid Kinetic Group Limited
6,000 shares of BaWang International (Group) Holding Limited
10,000 shares of Meitu, Inc
1,000 shares of Metallurgical Corporation of China Ltd.
10,000 shares of CRRC Corporation Limited
11,000 shares of China Communications Construction Company Limited
3,000 shares of Shandong Chenming Paper Holdings Limited
500 shares of KWG Group Holdings Limited
1,000 shares of China Properties Group Limited
500 shares of Kingboard Laminates Holdings Limited
10,000 shares of Tsit Wing International Holdings Limited
4,000 shares of Lai Si Enterprise Holding Limited
1,660 shares of China Gem Holdings Limited
60 shares of Enterprise Development Holdings Limited
1,049 shares of Country Garden Holdings Company Limited
2,041 shares of Xiwang Property Holdings Company Limited
22,987 shares of Yuzhou Group Holdings Company Limited
100 shares of China Ecotourism Group Limited
1,045 shares of Industrial and Commercial Bank of China Limited
50 shares of Moody Technology Holdings Limited
8,800 shares of Symphony Holdings Limited
41 shares of Newton Resources Ltd
24 shares of China New City Commercial Development Limited
7,500 shares of Kai Yuan Holdings Limited
409 shares of Easyknit International Holdings Limited
2 shares of Sino Hotels (Holdings) Limited
483 shares of Wang On Group Limited
3,366 shares of i-CABLE Communications Limited
11,500 shares of China Huarong Energy Company Limited
500 shares of Enviro Energy International Holdings Limited
750 shares of APAC Resources Limited
112 shares of Coastal Greenland Limited
210 shares of China Environmental Resources Group Limited
100 shares of E&P Global Holdings Limited
4 shares of Solartech International Holdings Limited
40,517 shares of China Energine International (Holdings) Limited
975 shares of Greater Bay Area Dynamic Growth Holding Limited
1,458 shares of Titan Petrochemicals Group Limited
400 shares of CITIC Resources Holdings Limited
6,000 shares of Lingbao Gold Group Company Ltd.
2,000 shares of Tianjin Port Development Holdings Limited
1,000 shares of China Dongxiang (Group) Co., Ltd.
4,000 shares of Capital Environment Holdings Limited
20,000 shares of Sheung Moon Holdings Limited
392,000 shares of Long Well International Holdings Limited
121 shares of Country Garden Services Holdings Company Limited

228 shares of Haier Smart Home Co., Ltd.
 278 shares of HKT Trust and HKT Limited
 6,100 shares of Bank of China Limited
 25,580 shares of SoftMedx Healthcare Limited
 10,300 shares of Town Health International Medical Group Limited
 250 shares of KWG Living Group Holdings Limited
 40 shares of Kiu Hung International Holdings Limited
 50 shares of China Financial Leasing Group Limited
 2,640 shares of EcoGreen International Group Limited
 750 shares of Tongda Hong Tai Holdings Limited
 12,000 shares of China Common Rich Renewable Energy Investments Limited
 92,000 shares of Goldbond Group Holdings Limited
 962 shares of Chinese Food and Beverage Group Limited
 1,415,000 shares of REXLot Holdings Limited
 40 shares of Inno-Tech Holdings Limited
 8 shares of Capital Finance Holdings Limited
 1,666 shares of Wealth Glory Holdings Limited
 75 shares of Jiading International Group Holdings Limited
 5 shares of NOIZ Group Limited
 1,990 shares of China Eco-Farming Limited
 40 shares of China Information Technology Development Limited
 2 shares of M-Resources Group Limited
 1,000 shares of Kaisun Holdings Limited
 356 shares of Viva Goods Company Limited
 2,065 shares of Global Mastermind Holdings Limited
 321 shares of China Creative Digital Entertainment Limited
 190 shares of Easy Repay Finance & Investment Limited
 300 shares of North Asia Strategic Holdings Limited
 7 shares of China Demeter Financial Investments Limited
 1,400 shares of Dadi International Group Limited
 3,436 shares of Sino Splendid Holdings Limited
 529 shares of Global Strategic Group Limited
 25 shares of Chinese Energy Holdings Limited
 500 shares of Pinsoft Financial Investment Holdings Limited
 6,000 shares of Timeless Resources Holdings Limited
 472,000 shares of Convoy Global Holdings Limited
 56,000 shares of MH Development Limited
 20,000 shares of China Fortune Investments (Holding) Limited
 100,000 shares of Ming Lam Holdings Limited
 60,000 shares of Southern Energy Holdings Group Limited
 14,000 shares of Evergreen International Holdings Limited
 75,000 shares of CECEP COSTIN New Materials Group Limited
 100,000 shares of Shaanxi Northwest New Technology Industry Company Limited
 8,000 shares of South China Assets Holdings Limited
 200,000 shares of Beautiful China Holdings Company Ltd.
 30,000 shares of Coslight Technology Int'l Group Ltd
 46,860,000 shares of Chigo Holding Limited
 170,000 shares of Hsin Chong Group Holdings Limited
 270,000 shares of Mingyuan Medicare Development Company Limited
 25,000 shares of Midas Holdings Limited
 10,000 shares of Real Gold Mining Limited
 120,000 shares of Dahe Media Co., Ltd
 70,000 shares of Tianhe Chemicals Group Limited
 200,000 shares of Greens Holdings Ltd
 13,000 shares of Brightoil Petroleum (Holdings) Limited
 15,000 shares of Tenwow International Holdings Limited
 300,000 shares of Wuzhou International Holdings Limited
 60,000 shares of Hua Han Health Industry Holdings Limited
 7,500 shares of China Huiyuan Juice Group Limited
 180,000 shares of Real Nutraceutical Group Limited
 4,000 shares of Ding He Mining Holdings Limited
 11,200 shares of Zhuoxin International Holdings Limited
 2,600 shares of Larry Jewelry International Company Limited
 20,670 shares of Up Energy Development Group Limited
 4,082 shares of Victory Group Limited
 900 shares of Chinese Strategic Holdings Limited
 2,070 shares of Rentian Technology Holdings Limited
 25,000 shares of Celebrate International Holdings Limited

92,100 shares of Centron Telecom International Holding Limited
 500,000 shares of China Assurance Finance Group Limited
 60,000 shares of Gold-Finance Holdings Limited
 60,000 shares of AcrossAsia Limited
 46,000 shares of China Forestry Holdings Co. Ltd
 180,000 shares of Bel Global Resources Holdings Limited
 50,000 shares of China Taifeng Beddings Holdings Limited
 48,000 shares of Zhongda International Holdings Limited
 140,000 shares of Anxin-China Holdings Limited
 160,000 shares of Heng Xin China Holdings Limited
 24,000 shares of Kunming Machine Tool Company Limited
 20,000 shares of Pacific Andes International Holdings Limited
 40,000 shares of Changgang Dunxin Enterprise Company Limited
 10,000 shares of National Agricultural Holdings Limited
 130,000 shares of China Huishan Dairy Holdings Company Limited
 390,000 shares of China Candy Holdings Limited
 110,000 shares of Pyxis Group Limited
 398,000 shares of Sinocan Holdings Limited
 20,000 shares of Global Trend Intelligent Technologies Limited
 2,526,000 shares of Euro-Asia Agricultural (Holdings) Company Limited
 260,000 shares of Baker Group International Holdings Limited
 100,000 shares of Arcontech Corporation
 1,520,000 shares of Fu Cheong International Holdings Limited
 200,000 shares of Kinetana International Biotech Pharma Limited
 340,000 shares of Best Wide Group Limited
 5,500 shares of M Channel Corporation Limited
 100 shares of Glencore plc
 100,005 shares of Asia Coal Limited
 635,000 shares of Chinook Holdings Limited
 58,742 shares of Youyuan International Holdings Limited
 1,504,000 shares of RNA Holdings Limited
 15,312 shares of Qunxing Paper Holdings Company Limited
 1,695,000 shares of Long Success International (Holdings) Limited
 3,150,000 shares of Siu-Fung Ceramics Holdings Limited
 66,000 shares of Moulin Global Eyecare Holdings Limited
 10,000 shares of Greencool Technology Holdings Limited
 350,000 shares of Yaohan International Holdings Limited
 100,000 shares of Pan Sino International Holding Limited
 10,000 shares of Zhejiang Glass Company, Limited
 10,000 shares of Sound Global Ltd.
 30,000 shares of Guoan International Limited
 50,000 shares of China Saite Group Company Limited
 112,000 shares of Natural Dairy (NZ) Holdings Limited
 1,000 shares of Vestate Group Holdings Limited
 14,000 shares of Lufe Technology Limited
 7,414 shares of Cash Retail Management (HK) Limited
 3,000 shares of Global Brands Group Holding Limited
 200 shares of Lerthai Group Limited
 52,090 shares of 8088 Investment Holdings Limited
 4,608 shares of National Investments Fund Limited
 1,000 shares of Evershine Group Holdings Limited
 13,000 shares of Sino Prosper (Group) Holdings Limited
 7,500 shares of Kirin Group Holdings Limited
 25,000 shares of Ping An Securities Group (Holdings) Limited
 1,000 shares of Rosan Resources Holdings Limited
 896 shares of China E-information Technology Group Limited
 4,500 shares of China Wood International Holding Co., Limited
 270,058 shares of South Shore Holdings Limited
 22,573 shares of Heng Tai Consumables Group Limited
 15 shares of GCL New Energy Holdings Limited
 7 shares of Longhui International Holdings Limited
 6,200 shares of China Technology Global Corporation

(Ixi) 4,576 shares of MTR Corporation Limited
 1,170 shares of Hong Kong Exchanges and Clearing Limited
 14,000 shares of China Telecom Corporation Limited
 1,500 shares of Ruixin International Holdings Limited
 128,000 shares of UBA Investments Limited

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	20,000 shares of Extrawell Pharmaceutical Holdings Limited		
	8 shares of ISP Holdings Limited		
	40 shares of Hsin Chong Group Holdings Limited		
	100,000 shares of Kinetana International Biotech Pharma Limited		
(lxiv)	88 shares of Styland Holdings Limited	HCMP1212/2023	HC242/2023
	6,000 shares of CK Life Sciences Int'l., (Holdings) Inc		
	85,000 shares of CGN Power Co., Ltd		
	5,000 shares of Zensun Enterprises Limited		
(lxv)	1,000 shares of Boshiwa International Holding Limited	HCMP1153/2023	HC251/2023
	1,224,000 shares of AKuP International Holding Limited		
	114 shares of Inno-Tech Holdings Limited		
	100,000 shares of Zhuoxin International Holdings Limited		
	2,000 shares of China Taifeng Beddings Holdings Limited		
	29,000 shares of CW Group Holdings Limited		
	24,466,000 shares of Zhongda International Holdings Limited		
	400,000 shares of Anxin-China Holdings Limited		
	64,000 shares of Haitian Energy International Limited		
	1,332,000 shares of Chigo Holding Limited		
	29,000 shares of Brightoil Petroleum (Holdings) Limited		
	50,820,100 shares of China Fortune Investments (Holding) Limited		
	20,000 shares of Combest Holdings Limited		
	18,000 shares of China Forestry Holdings Co. Ltd		
	83 shares of Sino Vision Worldwide Holdings Limited		
	320,000 shares of Smartac International Holdings Limited		
	32,000 shares of China Trends Holdings Limited		
	100 shares of Rentian Technology Holdings Limited		
	6,052,000 shares of Heng Xin China Holdings Limited		
	200 shares of Rosan Resources Holdings Limited		
	50,000 shares of MH Development Limited		
	14,960,000 shares of Bel Global Resources Holdings Limited		
	120,000 shares of Peace Mark (Holdings) Limited		
	10 shares of CIL Holdings Limited		
	200 shares of Up Energy Development Group Limited		
	50,000 shares of AcrossAsia Limited		
	20,000 shares of Hang Fung Gold Technology Limited		
	100,000 shares of China Huishan Dairy Holdings Company Limited		
	2,790 shares of Celebrate International Holdings Limited		
	10,000 shares of Netel Technology (Holdings) Limited		
	32,000 shares of Long Well International Holdings Limited		
	210,000 shares of China Huiyuan Juice Group Limited		
	20,000 shares of Convoy Global Holdings Limited		
(lxvi)	21,000 shares of CWT International Limited	HCMP1004/2023	HC262/2023
	400 shares of Zhengzhou Coal Mining Machinery Group Company Limited		
	242 shares of Sino Hotels (Holdings) Limited		
	4,000 shares of Tsui Wah Holdings Limited		
	200 shares of China Pacific Insurance (Group) Co., Ltd.		
	100 shares of Shanghai Pharmaceuticals Holding Co., Ltd.		
	28 shares of Global Strategic Group Limited		
	10,000 shares of China Construction Bank Corporation		
	20,450 shares of Industrial and Commercial Bank of China Limited		
	22,000 shares of Bank of China Limited		
	59 shares of HSBC Holdings plc		
(lxvii)	900 shares of Fairyoung Holdings Limited	HCMP6790/1999	HC266/2023
	180 warrants of Fairyoung Holdings Limited		
(lxviii)	60,000 shares of China Vered Financial Holding Corporation Limited	HCMP1153/2023	HC274/2023
	50,000 shares of Extrawell Pharmaceutical Holdings Limited		
	1,000 shares of China Shenhua Energy Company Limited		
	4,600 shares of Uni-President China Holdings Ltd.		
	2,000 shares of China Vanadium Titano-Magnetite Mining Company Limited		
	3,816,000 shares of China Beidahuang Industry Group Holdings Limited		
	19 shares of Chuang's Consortium International Limited		
	156 shares of North Mining Shares Company Limited		
	128 shares of Goldin Financial Holdings Limited		
	5,037 shares of GBA Holdings Limited		
	26,055 shares of Chinese People Holdings Company Limited		
	1,000 shares of Xinhua Winshare Publishing and Media Co., Ltd.		
	1,200 shares of Silk Road Logistics Holdings Limited		

35 shares of Hephaestus Holdings Limited
 800 shares of GF Securities Co., Ltd.
 2,000 shares of Chanhigh Holdings Limited
 100,000 shares of Sino-i Technology Limited
 40 shares of Asia Resources Holdings Limited
 1,000 shares of Poly Property Group Co., Limited
 3,000 shares of CMOC Group Limited
 1,000 shares of Joy Spreader Group Inc.
 750 shares of Jisheng Group Holdings Limited
 1,785 shares of OCI International Holdings Limited
 50 shares of Harbour Digital Asset Capital Limited
 1,700 shares of Finsoft Financial Investment Holdings Limited
 2,000 shares of Hung Fook Tong Group Holdings Limited
 7,000 shares of Honghua Group Limited
 2,000 shares of A8 New Media Group Limited
 1,500 shares of China Railway Construction Corporation Limited
 31,000 shares of Pou Sheng International (Holdings) Limited
 230 shares of China Castson 81 Finance Company Limited
 5,000 shares of Bingo Group Holdings Limited
 1,200 shares of Mongolian Mining Corporation
 300 shares of Link-Asia International MedTech Group Limited
 1,500 shares of China Information Technology Development Limited
 8,800 shares of Da Yu Financial Holdings Limited
 315,500 shares of Jiading International Group Holdings Limited
 2,000 shares of Tempus Holdings Limited
 4,000 shares of Shirble Department Store Holdings (China) Limited
 200 shares of Tencent Holdings Limited
 20 shares of Meituan
 9 shares of JD.com Inc
 7,920 shares of Hang Tai Yue Group Holdings Limited
 250,700 shares of Bank of China Limited
 27 shares of Elate Holdings Limited
 16,000 shares of China Huarong Energy Company Limited
 800 shares of Huatai Securities Co., Ltd.
 246 shares of HSBC Holdings plc
 35 shares of E&P Global Holdings Limited
 200 shares of China Regenerative Medicine International Limited
 208,400 shares of Luxey International (Holdings) Limited
 825 shares of China Financial Leasing Group Limited
 60,000 shares of China e-Wallet Payment Group Limited
 10,000 shares of National United Resources Holdings Limited
 1,000 shares of Solargiga Energy Holdings Limited
 1,700 shares of China National Building Material Company Limited
 4,000 shares of ENM Holdings Limited
 2,000 shares of Grand Pharmaceutical Group Limited
 100,000 shares of World Houseware (Holdings) Limited
 100,000 shares of Pan Asia Environmental Protection Group Limited
 2,507,500 shares of China New Town Development Company Limited
 67,600 shares of Binhai Investment Company Limited
 50 shares of Shanghai HeartCare Medical Technology Corporation Limited
 500 shares of Antengene Corporation Limited
 2,000 shares of Enviro Energy International Holdings Limited
 8,000 shares of Hygicia Group Limited
 700 shares of MOBI Development Co., Ltd
 1 share of Future World Holdings Limited
 1,000 shares of Semiconductor Manufacturing International Corporation
 1,000 shares of China Reinsurance (Group) Corporation
 800 shares of Xiaomi Corporation
 3,272 shares of CST Group Limited
 20,000 shares of Shunfeng International Clean Energy Limited
 672 shares of ITC Properties Group Limited
 1,500 shares of Forgame Holdings Limited
 5,200 shares of COSCO Shipping Holdings Co., Ltd.
 3,000 shares of Shui On Land Limited
 12,000 shares of Metallurgical Corporation of China Ltd.
 793 shares of China Merchants Bank Co., Ltd.
 6,000 shares of China Telecom Corporation Limited
 150 shares of Skyworth Group Limited
 1,600 shares of China Dili Group
 200 shares of Tongguan Gold Group Limited
 2,000 shares of Lenovo Group Limited
 1,026 shares of Aceso Life Science Group Limited
 3,000 shares of WH Group Limited
 18,000 shares of Silver Base Group Holdings Limited
 5,000 shares of Nine Dragons Paper (Holdings) Limited
 625 shares of China Sinostar Group Company Limited
 4,500 shares of China Wood International Holding Co., Limited
 7,000 shares of Leoch International Technology Limited
 1,000 shares of Jiangxi Copper Company Limited

	10,500 shares of Universe Entertainment and Culture Group Company Limited		
	10,000 shares of Culturecom Holdings Limited		
	128,000 shares of Legend Upstar Holdings Limited		
	40 shares of China National Culture Group Limited		
	62,000 shares of Central China Securities Co., Ltd.		
	50,000 shares of Truly International Holdings Limited		
	57,000 shares of Sumac China Holdings Limited		
	2,000 shares of Yuanda China Holdings Limited		
	20,000 shares of China South City Holdings Limited		
	2,400 shares of Century City International Holdings Limited		
	2,000 shares of China Cinda Asset Management Co., Ltd.		
	19,335 shares of HKC International Holdings Limited		
	400 shares of China Water Industry Group Limited		
	200 shares of Huitongda Network Co., Ltd.		
	1,000 shares of YesAsia Holdings Limited		
	200 shares of Mansion International Holdings Limited		
(lxix)	907 shares of JOINN Laboratories (China) Co., Ltd. 120 shares of Ji Mag Rare-Earth Co Ltd HK\$6.21 warrant of Styland Holdings Limited W2410	HCMP1064/2023	HC283/2023
(lxx)	13,800 shares of PCCW Limited 1,747 shares of MTR Corporation Limited 1,893 shares of HKT Trust and HKT Limited 56,000 shares of San Miguel Brewery Hong Kong Limited 1,800 shares of Baidu, Inc. 4,000 shares of Vesync Co., Ltd 1,800 shares of Pop Mart International Group Limited 440 shares of Meituan 800 shares of Tencent Holdings Limited 26,010 shares of Xiaomi Corporation 4,000 shares of Acotec Scientific Holdings Limited 2,000 shares of Fu Shou Yuan International Group Limited 40,000 shares of Aidigong Maternal & Child Health Limited 6,500 shares of Bairong Inc. 52,500 shares of China Evergrande New Energy Vehicle Group Limited 4,000 shares of Agricultural Bank of China Limited 500 shares of BYD Electronic (International) Company Limited 3,000 shares of China Galaxy Securities Co., Ltd. 31,000 shares of China Anchu Energy Storage Group Limited 1,000 shares of Jiunaojiu International Holdings Limited 100,000 shares of Golden Solar New Energy Technology Holdings Limited 4,000 shares of Global New Material International Holdings Limited 400 shares of Zhuzhou CRRC Times Electric Co., Ltd. 4,000 shares of Zhejiang Shibao Company Limited 2,000 shares of Zhengzhou Coal Mining Machinery Group Company Limited 20,000 shares of SenseTime Group Inc. 2,000 shares of Hua Hong Semiconductor Limited 126,000 shares of China Tower Corporation Limited 4,000 shares of Q Technology (Group) Company Limited 16,500 shares of Semiconductor Manufacturing International Corporation 3,000 shares of China Feihe Limited 25,000 shares of China Xinhua Education Group Limited 10,000 shares of CSSC Offshore & Marine Engineering (Group) Company Limited 36,000 shares of Ruicheng (China) Media Group Limited 3,600 shares of CanSino Biologics Inc 80,000 shares of Evergrande Property Services Group Limited 84,000 shares of China Evergrande Group 34,860 shares of International Genius Company 34,000 shares of BBMG Corporation 10,800 shares of ZTE Corporation 4,000 shares of Brilliance China Automotive Holdings Limited	HCMP1064/2023	HC284/2023
(lxxi)	200 shares of Digital Domain Holdings Limited 1,480,000 shares of Sichuan Expressway Company Limited 220 shares of Tongguan Gold Group Limited 10,800 shares of China Aerospace International Holdings Limited 1,000 shares of Shenzhen International Holdings Limited 10,000 shares of China Everbright Environment Group Limited 2,000 shares of China Travel International Investment Hong Kong Limited	HCMP405/2023	HC11/2024
(lxxii)	1,700 shares of King Stone Energy Group Limited 2,000 shares of Petrochina Company Limited 20,000 shares of Kunlun Energy Company Limited 115,000 shares of Sinopec Shanghai Petrochemical Company Limited 18,000 shares of China Mobile Limited 2,000 shares of Shanghai Forte Land Company Limited	HCMP927/2023	HC31/2024
(lxxiii)	240 shares of Sino Land Company Limited	HCMP2059/2023	35HC44/2024

44,100 shares of Magnificent Hotel Investments Limited
1,350 shares of Styland Holdings Limited
727 shares of Shun Ho Property Investments Limited
100 shares of CSC Holdings Limited
90 shares of China Resources and Transportation Group Limited
3,596 shares of Chuang's Consortium International Limited
3 shares of Cash Financial Services Group Limited
4,000 shares of Gemdale Properties and Investment Corporation Limited
2,000 shares of Hongkong Chinese Limited
15 shares of EPI (Holdings) Limited
650 shares of Success Dragon International Holdings Limited
6,000 shares of Chengdu SIWI Science and Technology Company Limited
160 shares of Sino Hotels (Holdings) Limited
HK\$37.26 warrant of Styland Holdings Limited W2410
20,000 shares of Mingyuan Medicare Development Company Limited
6,000 shares of China Forestry Holdings Co., Ltd.
1,000 shares of Apex Quality Group Limited
78,000 shares of National Investments Fund Limited
400 shares of Next Digital Limited

(c) **Bond Certificates** :-

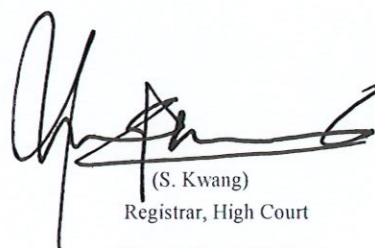
(i)	HK\$800,000 bonds of Yi Hua Holdings Limited due on 17 August 2019 HK\$1,500,000 bonds of Yi Hua Holdings Limited due on 7 September 2019 HK\$1,000,000 bonds of Yi Hua Holdings Limited due on 25 April 2020 HK\$500,000 bonds of Yi Hua Holdings Limited due on 12 October 2019 HK\$500,000 bonds of Yi Hua Holdings Limited due on 8 February 2020	HCMP1185/2022	HC82/2023
(ii)	HK\$9,783,210.30 bonds of Shenzhou Space Park Group Limited due on 2 February 2023 HK\$9,400,000 bonds of Greens Holdings Limited due on 27 April 2019 HK\$9,893,881.47 bonds of Shenzhou Space Park Group Limited due on 17 September 2021	HCMP1153/2023	HC248/2023

(d) **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 31.3.2024	"	"
(vii)	411-2-129871-8	Standard Chartered Bank	"	HK\$4,412.94 as at 31.3.2024	"	"
(viii)	08-104-8356-4	Dah Sing Bank	"	HK\$3,923.91 as at 31.3.2024	"	"
(ix)	55060870	Citibank	"	HK\$8,897.90 as at 31.3.2024	"	"
(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 31.3.2024	ESC 12459/94	2991 (VIII)

(e) 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: 20 MAR 2026

District Court Suitors' Funds

Financial statements for the year ended 31 March 2024

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 2024, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including material accounting policy information.

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. 336E).

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
for Director of Audit

23 March 2026

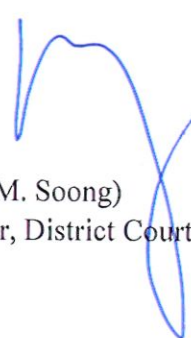
Audit Commission
6th Floor, High Block
Queensway Government Offices
66 Queensway
Hong Kong

**DISTRICT COURT SUITORS' FUNDS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2024**

	Note	2024 HK\$	2023 HK\$
ASSETS			
Securities	3	50,444	51,063
Time deposits	4	1,410,107,968	1,223,879,508
Cash and bank balances	5	43,122,973	41,063,303
		<u>1,453,281,385</u>	<u>1,264,993,874</u>
LIABILITIES			
Interest received on general accounts to be transferred to the general revenue		(22,226,684)	(4,300,263)
		<u>1,431,054,701</u>	<u>1,260,693,611</u>
REPRESENTING:			
SUITORS' ACCOUNTS	6	<u>1,431,054,701</u>	<u>1,260,693,611</u>

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

Date: **23 MAR 2026**


 (M. Soong)
 Registrar, District Court

**DISTRICT COURT SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 HK\$	2023 HK\$
Cash and bank balances at beginning of year		41,063,303	120,281,319
Receipts into suitors' accounts	7	1,403,213,538	1,269,691,137
Payments out of suitors' accounts	8	(1,232,834,563)	(1,209,059,104)
Net receipts for the year		170,378,975	60,632,033
Other transactions	9	(168,319,305)	(139,850,049)
Cash and bank balances at end of year		43,122,973	41,063,303

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

Date: **23 MAR 2026**

(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. 336E).

2. MATERIAL 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 or 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:-

	2024		2023	
	Book value HK\$	Market value HK\$	Book value HK\$	Market value HK\$
Listed equities:				
Hong Kong	33,420	15,300	33,420	19,240
Unlisted equities:				
Overseas	17,024	unknown	17,643	unknown
	<u>50,444</u>		<u>51,063</u>	

The market values of the listed securities were valued at the closing market prices as at 31.3.2024 and 31.3.2023.

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.

	2024 HK\$	2023 HK\$
Hong Kong dollars	1,405,400,000	1,218,800,000
Foreign currencies	4,707,968	5,079,508
	<u>1,410,107,968</u>	<u>1,223,879,508</u>

5. CASH AND BANK BALANCES

	2024 HK\$	2023 HK\$
Cash in hand	9,605,035	14,617,332
Current account	33,427,566	26,362,346
Savings account	90,372	83,625
	<u>43,122,973</u>	<u>41,063,303</u>

6. SUITORS' ACCOUNTS

		2024 HK\$	2023 HK\$
Balance at beginning of year	Note	1,260,693,611	1,200,031,988
Receipts into suitors' accounts	7	1,403,213,538	1,269,691,137
Securities lodged by trustees		-	20,670
		1,403,213,538	1,269,711,807
Payments out of suitors' accounts	8	(1,232,834,563)	(1,209,059,104)
Translation (loss) / gain in revaluation of foreign currencies at the closing rate	2(iii)	(17,885)	8,920
Balance at end of year		<u>1,431,054,701</u>	<u>1,260,693,611</u>

7. RECEIPTS INTO SUITORS' ACCOUNTS

	2024 HK\$	2023 HK\$
Payments into court	1,363,234,705	1,257,331,626
Payments made in previous year reversed	320,543	927,751
Dividends on securities	2,693	2,465
Interest received	39,655,597	11,429,295
	<u>1,403,213,538</u>	<u>1,269,691,137</u>

8. PAYMENTS OUT OF SUITORS' ACCOUNTS

	2024 HK\$	2023 HK\$
Payments out of court	<u>(1,232,834,563)</u>	<u>(1,209,059,104)</u>

9. OTHER TRANSACTIONS

	2024 HK\$	2023 HK\$
Interest received on general accounts	23,327,672	4,083,822
Amount transferred to the general revenue in respect of interest received on general accounts	(5,401,251)	(3,417,790)
Net increase in time deposits	(186,228,460)	(140,525,000)
Translation (loss) / gain on time deposits and cash and bank balances	(17,266)	8,919
	<u>(168,319,305)</u>	<u>(139,850,049)</u>

Small Claims Tribunal Suitors' Funds

Financial statements for the year ended 31 March 2024

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 2024, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including material accounting policy information.

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. 338D).

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
for Director of Audit

23 March 2026

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 2024**


ASSETS	Note	2024 HK\$	2023 HK\$
Time deposits on general accounts	3	3,500,000	3,500,000
Cash and bank balances	4	<u>2,498,042</u>	<u>3,710,434</u>
		5,998,042	7,210,434

REPRESENTING :

SUITORS' ACCOUNTS	5	<u><u>5,998,042</u></u>	<u><u>7,210,434</u></u>
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The accompanying notes 1 to 8 form part of these financial statements.

Date: 12 3 MAR 2026

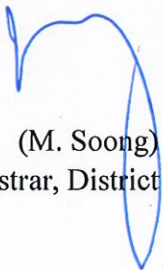

 (M. Soong)
 Registrar, District Court

**SMALL CLAIMS TRIBUNAL SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 HK\$	2023 HK\$
Cash and bank balances at beginning of year		3,710,434	3,288,161
Receipts into suitors' accounts	6	47,282,914	53,608,856
Payments out of suitors' accounts	7	(48,495,306)	(53,186,583)
Net (payments)/receipts for the year		(1,212,392)	422,273
Other transactions	8	-	-
Cash and bank balances at end of year		2,498,042	3,710,434

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

Date: 23 MAR 2024


 (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. 338D).

2. MATERIAL ACCOUNTING POLICY

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

	2024	2023
	HK\$	HK\$
Cash in hand	164,151	557,987
Current account	2,333,891	3,152,447
	<u>2,498,042</u>	<u>3,710,434</u>

5. SUITORS' ACCOUNTS

	Note	2024	2023
		HK\$	HK\$
Balance at beginning of year		7,210,434	6,788,161
Receipts into suitors' accounts	6	47,282,914	53,608,856
Payments out of suitors' accounts	7	(48,495,306)	(53,186,583)
Balance at end of year		<u>5,998,042</u>	<u>7,210,434</u>

6. RECEIPTS INTO SUITORS' ACCOUNTS

	2024 HK\$	2023 HK\$
Receipts into tribunal	47,111,410	53,432,782
Payments made in previous year reversed	171,504	176,074
	<u>47,282,914</u>	<u>53,608,856</u>

7. PAYMENTS OUT OF SUITORS' ACCOUNTS

	2024 HK\$	2023 HK\$
Payments out of tribunal	<u>48,495,306</u>	<u>53,186,583</u>

8. OTHER TRANSACTIONS

	2024 HK\$	2023 HK\$
Interest received on general accounts	300,544	73,320
Amount transferred to the general revenue in respect of interest received on general accounts	(300,544)	(73,320)
	<u>-</u>	<u>-</u>

Labour Tribunal Suitors' Funds

Financial statements for the year ended 31 March 2024

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 2024, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including material accounting policy information.

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. 25D).

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
for Director of Audit

20 March 2026

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 2024**

ASSETS	Note	2024 HK\$	2023 HK\$
Time deposits on general accounts	3	500,000	500,004
Cash and bank balances	4	9,875,623	8,438,266
		<u>10,375,623</u>	<u>8,938,270</u>
LIABILITIES			
Interest received on general accounts to be transferred to the general revenue		-	(4)
		<u>10,375,623</u>	<u>8,938,266</u>
REPRESENTING:			
SUITORS' ACCOUNTS	5	<u>10,375,623</u>	<u>8,938,266</u>

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

Date : **20 MAR 2026**


 (S. Kwang)
 Registrar, High Court

**LABOUR TRIBUNAL SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 HK\$	2023 HK\$
Cash and bank balances at beginning of year		8,438,266	9,342,923
Receipts into suitors' accounts	6	91,428,535	77,163,274
Payments out of suitors' accounts	7	(89,991,178)	(78,067,931)
Net receipts/(payments) for the year		1,437,357	(904,657)
Other transactions	8	-	-
Cash and bank balances at end of year		9,875,623	8,438,266

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

Date : 20 MAR 2026


 (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. 25D).

2. MATERIAL ACCOUNTING POLICY

The financial statements are prepared on a cash basis. Transactions are recorded only when moneys are received or 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	2024	2023
	HK\$	HK\$
Cash in hand	1,147,083	478,101
Current account	8,028,540	7,260,165
Savings account	700,000	700,000
	<u>9,875,623</u>	<u>8,438,266</u>

5. SUITORS' ACCOUNTS		2024	2023
	Note	HK\$	HK\$
Balance at beginning of year		8,938,266	9,842,923
Receipts into suitors' accounts	6	91,428,535	77,163,274
Payments out of suitors' accounts	7	(89,991,178)	(78,067,931)
Balance at end of year		<u>10,375,623</u>	<u>8,938,266</u>

6. RECEIPTS INTO SUITORS' ACCOUNTS	2024	2023
	HK\$	HK\$
Receipts into tribunal	91,366,457	77,154,362
Payments made in previous year reversed	62,078	8,912
	<u>91,428,535</u>	<u>77,163,274</u>
7. PAYMENTS OUT OF SUITORS' ACCOUNTS	2024	2023
	HK\$	HK\$
Payments out of tribunal	<u>(89,991,178)</u>	<u>(78,067,931)</u>
8. OTHER TRANSACTIONS	2024	2023
	HK\$	HK\$
Interest received on general accounts	201,845	42,707
Amount transferred to the general revenue in respect of interest received on general accounts	(201,849)	(42,703)
Net decrease/(increase) in time deposits	4	(4)
	<u>-</u>	<u>-</u>

Master in Lunacy Account

Financial statements for the year ended 31 March 2024

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 2024, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including material accounting policy information.

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
for Director of Audit

20 March 2026

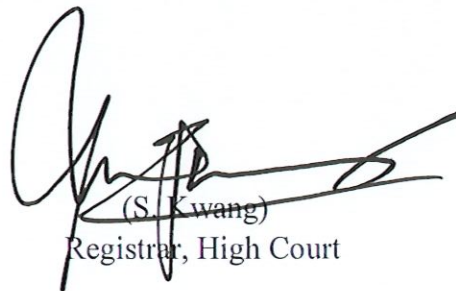
Audit Commission
6th Floor, High Block
Queensway Government Offices
66 Queensway
Hong Kong

**MASTER IN LUNACY ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2024**

	Note	2024 HK\$	2023 HK\$
ASSETS			
Time deposits		110,406	105,766
Cash and bank balances	3	8,902	8,868
		119,308	114,634
 REPRESENTING :			
Patient's account	4	119,308	114,634

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

Date : **20 MAR 2026**



 (S. Kwang)
 Registrar, High Court

**MASTER IN LUNACY ACCOUNT
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 HK\$	2023 HK\$
Cash and bank balances at beginning of year		8,868	8,864
Receipts into patient's account	5	4,674	1,956
Payments out of patient's account	6	-	-
Net receipts for the year		4,674	1,956
Net increase in time deposits		(4,640)	(1,952)
Cash and bank balances at end of year		8,902	8,868

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

Date : **20 MAR 2026**


 (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. MATERIAL ACCOUNTING POLICY

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

3. CASH AND BANK BALANCES	2024	2023
	HK\$	HK\$
Savings account	<u>8,902</u>	<u>8,868</u>

4. PATIENT'S ACCOUNT	Note	2024	2023
		HK\$	HK\$
Balance at beginning of year		114,634	112,678
Receipts into patient's account	5	4,674	1,956
Payments out of patient's account	6	-	-
Balance at end of year		<u>119,308</u>	<u>114,634</u>

5. RECEIPTS INTO PATIENT'S ACCOUNT	2024	2023
	HK\$	HK\$
Interest received	<u>4,674</u>	<u>1,956</u>

6. PAYMENTS OUT OF PATIENT'S ACCOUNT

There were no payments out of patient's account for the years ended 31 March 2024 and 2023.

Official Administrator's Account

Financial statements for the year ended 31 March 2024

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 7, which comprise the statement of assets and liabilities as at 31 March 2024, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including material accounting policy information.

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.

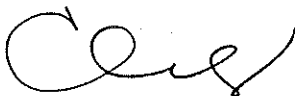
Auditor's responsibilities for the audit of the financial statements

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
for Director of Audit

20 March 2026

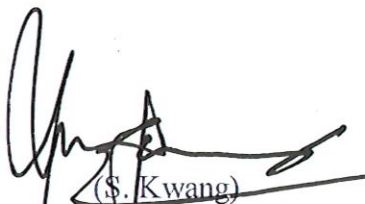
Audit Commission
6th Floor, High Block
Queensway Government Offices
66 Queensway
Hong Kong

**OFFICIAL ADMINISTRATOR'S ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2024**

	Note	2024 HK\$	2023 HK\$
ASSETS			
Time deposits	3	342,900,000	592,100,000
Deposits in the Treasury	4	378,222,004	93,129,183
Cash and bank balances	5	3,465,150	2,326,480
		<u>724,587,154</u>	<u>687,555,663</u>
LIABILITIES			
Interest received on general accounts to be transferred to the general revenue		(1,272,759)	(151,668)
Commission charged by Official Administrator to be transferred to the general revenue		(545,880)	(256,547)
		<u>(1,818,639)</u>	<u>(408,215)</u>
		<u>722,768,515</u>	<u>687,147,448</u>
REPRESENTING:			
ESTATE ACCOUNTS	6	<u>722,768,515</u>	<u>687,147,448</u>

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

Date: 20 MAR 2026



 (S. Kwang)
 Registrar, High Court

**OFFICIAL ADMINISTRATOR'S ACCOUNT
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 HK\$	2023 HK\$
Cash and bank balances at beginning of year		2,326,480	1,714,019
Receipts into estate accounts	7	63,834,423	56,535,735
Payments out of estate accounts		(14,538,803)	(19,317,828)
Net receipts for the year		49,295,620	37,217,907
Other transactions	8	(48,156,950)	(36,605,446)
Cash and bank balances at end of year		3,465,150	2,326,480

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

Date: **20 MAR 2026**


 (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. MATERIAL ACCOUNTING POLICY

The financial statements are prepared on a cash basis. Transactions are recorded only when moneys are received or 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. 10D), 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 31.3.2024 of HK\$722,768,515 (2023: HK\$687,147,448) are unclaimed accounts totalling HK\$378,222,004 (2023: HK\$93,129,183) which are held as deposits in the Treasury under section 23A of the Probate and Administration Ordinance.

	Note	2024 HK\$	2023 HK\$
Balance at beginning of year		93,129,183	91,860,794
Unclaimed balances transferred from the Official Administrator to the Treasury	8	298,067,664	39,957,936
Transfer to the general revenue	6	(12,681,788)	(38,501,064)
Refund to claimants	6	(293,055)	(188,483)
Balance at end of year		<u>378,222,004</u>	<u>93,129,183</u>

5. CASH AND BANK BALANCES		2024 HK\$	2023 HK\$
Cash in hand		72,466	18,879
Current account		3,392,684	2,307,601
		<u>3,465,150</u>	<u>2,326,480</u>
6. ESTATE ACCOUNTS		2024 HK\$	2023 HK\$
	Note		
Balance at beginning of year		687,147,448	689,141,926
Receipts into estate accounts	7	63,834,423	56,535,735
Payments out of estate accounts		(14,538,803)	(19,317,828)
Official Administrator's commission charged for the year		(699,710)	(522,838)
		(15,238,513)	(19,840,666)
Movement of estate accounts which were held as deposits in the Treasury			
Transferred to the general revenue	4	(12,681,788)	(38,501,064)
Refund to claimants	4	(293,055)	(188,483)
Balance at end of year		<u>722,768,515</u>	<u>687,147,448</u>
7. RECEIPTS INTO ESTATE ACCOUNTS		2024 HK\$	2023 HK\$
Receipts on behalf of deceased estates		37,743,151	45,763,070
Interest received		26,091,248	10,754,105
Payments made in previous year reversed		24	18,560
		<u>63,834,423</u>	<u>56,535,735</u>

8. OTHER TRANSACTIONS		2024 HK\$	2023 HK\$
	Note		
Interest received on general accounts		1,236,989	140,834
Amount transferred to the general revenue in respect of interest received on general accounts		(115,898)	(99,999)
Official Administrator's commission charged and paid to the general revenue		(410,377)	(488,345)
Unclaimed balances transferred from the Official Administrator to the Treasury	4	(298,067,664)	(39,957,936)
Net decrease in time deposits		249,200,000	3,800,000
		<u>(48,156,950)</u>	<u>(36,605,446)</u>

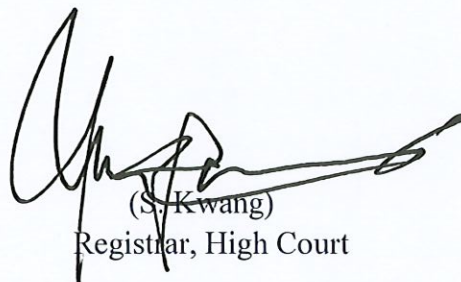
OFFICIAL ADMINISTRATOR'S ACCOUNT 2023-24

List of real estate administered on behalf of the estates of deceased persons by the Official Administrator as at 31.3.2024

Lot No. 78 - D.D. 79

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

Date : 20 MAR 2026



(S. Kwang)
Registrar, High Court

Hong Kong Court of Final Appeal Suitors' Funds

Financial statements for the year ended 31 March 2024

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 2024, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including material accounting policy information.

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. 484C).

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 Suitors' 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
for Director of Audit

18 March 2026

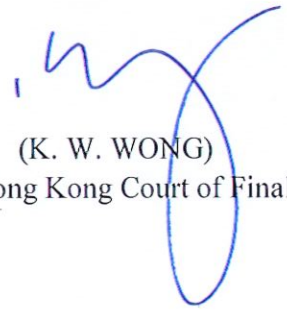
Audit Commission
6th Floor, High Block
Queensway Government Offices
66 Queensway
Hong Kong

HONG KONG COURT OF FINAL APPEAL SUITORS' FUNDS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2024

		2024 HK\$	2023 HK\$
ASSETS	Note		
Time deposits	3	14,900,000	14,900,000
Cash and bank balances	4	891,840	416,348
		<u>15,791,840</u>	<u>15,316,348</u>
LIABILITIES			
Interest received on general accounts to be transferred to the general revenue		(298)	(259)
		<u>15,791,542</u>	<u>15,316,089</u>
REPRESENTING:			
SUITORS' ACCOUNTS	5	<u>15,791,542</u>	<u>15,316,089</u>

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

Date: **1 8 MAR 2026**

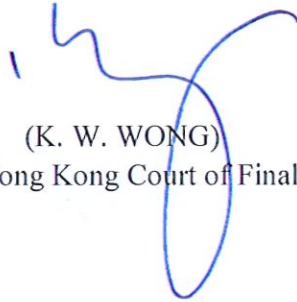

 (K. W. WONG)
 Registrar, Hong Kong Court of Final Appeal

HONG KONG COURT OF FINAL APPEAL SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 HK\$	2023 HK\$
Cash and bank balances at beginning of year		416,348	441,970
Receipts into suitors' accounts	6	3,890,986	3,070,915
Payments out of suitors' accounts	7	(3,415,533)	(2,896,552)
Net receipts for the year		475,453	174,363
Other transactions	8	39	(199,985)
Cash and bank balances at end of year		891,840	416,348

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

Date: **18 MAR 2026**


 (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 Suitors' Funds came into operation upon the enactment of the Hong Kong Court of Final Appeal Suitors' Funds Rules (Cap. 484C).

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

2. MATERIAL ACCOUNTING POLICY

The financial statements are prepared on a cash basis. Transactions are recorded only when moneys are received or 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 Suitors' Funds Rules. Interest received on deposits, after applying those sums required to be credited to the respective suitors' accounts, is transferred to the general revenue after the end of the financial year in accordance with rule 15 of the Hong Kong Court of Final Appeal Suitors' Funds Rules.

4. CASH AND BANK BALANCES

	2024	2023
	HK\$	HK\$
Current account	<u>891,840</u>	<u>416,348</u>

5. SUITORS' ACCOUNTS

	Note	2024	2023
		HK\$	HK\$
Balance at beginning of year		15,316,089	15,141,726
Receipts into suitors' accounts	6	3,890,986	3,070,915
Payments out of suitors' accounts	7	(3,415,533)	(2,896,552)
Balance at end of year		<u>15,791,542</u>	<u>15,316,089</u>

6. RECEIPTS INTO SUITORS' ACCOUNTS	2024	2023
	HK\$	HK\$
Receipts into court	3,200,000	2,810,000
Interest received	690,986	260,915
	<u>3,890,986</u>	<u>3,070,915</u>
7. PAYMENTS OUT OF SUITORS' ACCOUNTS	2024	2023
	HK\$	HK\$
Payments out of court	<u>3,415,533</u>	<u>2,896,552</u>
8. OTHER TRANSACTIONS	2024	2023
	HK\$	HK\$
Interest received on general accounts	200	186
Amount transferred to the general revenue in respect of interest received on general accounts	(161)	(171)
Net increase in time deposits	-	(200,000)
	<u>39</u>	<u>(199,985)</u>

Lands Tribunal Suitors' Funds

Financial statements for the year ended 31 March 2024

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 2024, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including material accounting policy information.

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. 17C).

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
for Director of Audit

23 March 2026

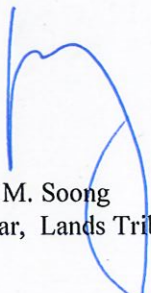
Audit Commission
6th Floor, High Block
Queensway Government Offices
66 Queensway
Hong Kong

LANDS TRIBUNAL SUITORS' FUNDS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2024

	Note	2024 HK\$	2023 HK\$
ASSETS			
Time deposits	3	168,000,000	170,000,000
Cash and bank balances	4	<u>160,272,793</u>	<u>55,973,344</u>
		328,272,793	225,973,344
LIABILITIES			
Interest received on general accounts to be transferred to the general revenue		<u>(6,597,814)</u>	<u>(722,425)</u>
		<u>321,674,979</u>	<u>225,250,919</u>
REPRESENTING :			
SUITORS' ACCOUNTS	5	<u>321,674,979</u>	<u>225,250,919</u>

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

Date : **23 MAR 2026**

()
 Registrar, Lands Tribunal

**LANDS TRIBUNAL SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 HK\$	2023 HK\$
Cash and bank balances at beginning of year		55,973,344	52,805,558
Receipts into suitors' accounts	6	152,748,414	137,387,481
Payments out of suitors' accounts	7	(56,324,354)	(58,127,627)
Net receipts for the year		96,424,060	79,259,854
Other transactions	8	7,875,389	(76,092,068)
Cash and bank balances at end of year		160,272,793	55,973,344

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

Date :

12th MAR 2026

(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. 17C).

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. MATERIAL 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

	2024 HK\$	2023 HK\$
Cash in hand	34,034	9,840
Current account	160,238,759	55,963,504
	<u>160,272,793</u>	<u>55,973,344</u>

5. SUITORS' ACCOUNTS

		2024 HK\$	2023 HK\$
Balance at beginning of year	Note	225,250,919	145,991,065
Receipts into suitors' accounts	6	152,748,414	137,387,481
Payments out of suitors' accounts	7	(56,324,354)	(58,127,627)
Balance at end of year		<u>321,674,979</u>	<u>225,250,919</u>

6. RECEIPTS INTO SUITORS' ACCOUNTS

		2024 HK\$	2023 HK\$
Receipts into tribunal		151,968,067	135,341,260
Payments made in previous year reversed		26,011	32,883
Interest received		754,336	2,013,338
		<u>152,748,414</u>	<u>137,387,481</u>

7. PAYMENTS OUT OF SUITORS' ACCOUNTS

		2024 HK\$	2023 HK\$
Payments out of tribunal		37,187,807	54,791,511
Unclaimed balances transferred to the general revenue		19,136,547	3,336,116
		<u>56,324,354</u>	<u>58,127,627</u>

8. OTHER TRANSACTIONS

	2024 HK\$	2023 HK\$
Interest received on general accounts	6,252,804	672,422
Amount transferred to the general revenue in respect of interest received on general accounts	(377,415)	(264,490)
Net decrease/(increase) in time deposits	2,000,000	(76,500,000)
	<u>7,875,389</u>	<u>(76,092,068)</u>

Competition Tribunal Suitors' Funds

Financial statements for the year ended 31 March 2024

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 2024, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including material accounting policy information.

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. 619F).

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
for Director of Audit

20 March 2026

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 2024

		2024 HK\$	2023 HK\$
ASSETS	Note		
Time deposits	3	-	8,000,000
Cash and bank balances	4	220,411	99,581
		220,411	8,099,581
LIABILITIES			
Interest received on general accounts to be transferred to the general revenue		(3,854)	(706)
		216,557	8,098,875
REPRESENTING:			
SUITORS' ACCOUNTS	5	216,557	8,098,875

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



 (S. Kwang)
 Registrar, Competition Tribunal

Date: **20 MAR 2026**

**COMPETITION TRIBUNAL SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 HK\$	2023 HK\$
Cash and bank balances at beginning of year		99,581	6,500
Receipts into suitors' accounts	6	2,177,470	8,092,375
Payments out of suitors' accounts	7	(10,059,788)	-
Net (payments)/receipts for the year		(7,882,318)	8,092,375
Other transactions	8	8,003,148	(7,999,294)
Cash and bank balances at end of year		220,411	99,581

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


 (S. Kwang)
 Registrar, Competition Tribunal

Date: 12 03 MAR 2025

**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. 619F).

2. MATERIAL ACCOUNTING POLICY

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

	2024	2023
	HK\$	HK\$
Current account	<u>220,411</u>	<u>99,581</u>

5. SUITORS' ACCOUNTS

	Note	2024	2023
		HK\$	HK\$
Balance at beginning of year		8,098,875	6,500
Receipts into suitors' accounts	6	2,177,470	8,092,375
Payments out of suitors' accounts	7	(10,059,788)	-
Balance at end of year		<u>216,557</u>	<u>8,098,875</u>

6. RECEIPTS INTO SUITORS' ACCOUNTS	2024	2023
	HK\$	HK\$
Receipts into tribunal	2,011,000	8,002,500
Interest received	166,470	89,875
	<u>2,177,470</u>	<u>8,092,375</u>
7. PAYMENTS OUT OF SUITORS' ACCOUNTS	2024	2023
	HK\$	HK\$
Payments out of tribunal	<u>10,059,788</u>	<u>-</u>
8. OTHER TRANSACTIONS	2024	2023
	HK\$	HK\$
Interest received on general accounts	3,148	706
Net decrease/(increase) in time deposits	8,000,000	(8,000,000)
	<u>8,003,148</u>	<u>(7,999,294)</u>