

為簡化申請手續，此文件可不必在現階段呈交。然而，申請人須提交承諾書表格UL1，承諾在本署要求時能呈交有關文件。

XXX CORPORATION COMPANY LIMITED

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**FINANCIAL STATEMENTS**

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**FOR THE YEAR ENDED (LATEST YEAR)**

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必須提交申請日期  
起計18個月內經審  
計的財務報表

YYY & CO., (CPA) LIMITED  
Certified Public Accountants, Hong Kong

# XXX CORPORATION COMPANY LIMITED

## REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED LATEST YEAR

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**INDEPENDENT AUDITOR'S REPORT  
TO THE SHAREHOLDERS OF  
XXX CORPORATION COMPANY LIMITED**

此樣本只顯示部  
份核數師報告作  
參考用途

**Basis for Qualified Opinion**

In common with many businesses of similar size and organization, the Company's system of control is dependent upon the close involvement of the director. Where we have accepted assurances from the Directors on the completeness of accounting records, there still exists some uncertainties as to whether all information that is relevant to the preparation of the financial statements have been provided to us and all the Company's transactions have been reflected in the records.

Bank confirmation letter in respect of cash at bank amounted to HK\$9,999 has not been received by us and the amount was verified only by original bank statements. Accordingly, we were unable to satisfy ourselves on the completeness of any special arrangements, restrictions or commitments held with the bank.

**Qualified Opinion**

In our opinion, except for the possible effects of matter described in the basis for qualified opinion paragraph, the financial statements of the Company for the year ended 31st March, xxxx are prepared, in all material respects, in accordance with the SME-FRS and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Report on Other Matters under Sections 407(2) and 407(3) of the Hong Kong Companies Ordinance  
In respect alone of the inability to obtain sufficient appropriate audit evidence as described in the Basis of

**Qualified Opinion paragraph above:**

- we were unable to determine whether adequate accounting records had been kept ; and
- we have not obtained all the information and explanations that, to the best of our knowledge and belief, are necessary and material for the purpose of the audit.

**YYY & CO. (CPA) LIMITED**  
Certified Public Accountants,  
Hong Kong.  
30 SEPTEMBER 2019

核數師報告內不應顯示有任何 "保留/負面意見" 或 "免責聲明" (即 "Qualified / Adverse Opinions" 或 "Disclaimer of Opinion".

XXX CORPORATION COMPANY LIMITED

BALANCE SHEET

此樣本只顯示部份經審計財務報表作參考用途

	NOTE	HK\$	Year xxxx HK\$	Preceding Year xxxx HK\$
<b>ASSETS</b>				
<i>Non-current assets</i>				
Property, plant and equipment	9		1,140	--
<i>Current assets</i>				
Trade and other receivables		33,570		114,525
Cash at bank		266,812		161,837
		<u>300,382</u>		<u>276,362</u>
<i>Current liabilities</i>				
Accruals		( 6,872 )		( 9,075 )
Tax payable	8(b)	( 11,004 )		( 6,250 )
Bank overdraft	10	( 27,832 )		--
Hire purchase creditors	11	--		( 16,709 )
Amounts due to directors	12	( 52,215 )		( 2,925 )
		<u>( 97,923 )</u>		<u>( 34,959 )</u>
<b>Net current assets (Working Capital) (營運資金)</b>			<u>202,459</u>	<u>241,403</u>
<b>NET ASSETS (Employed Capital) (業務資本)</b>			<u>202,459</u>	<u>240,403</u>
<b>EQUITY</b>				
Issued capital			10,000	10,000
Retained profits			192,459	230,403
<b>TOTAL EQUITY / SHAREHOLDER'S FUND (Employed Capital) (業務資本)</b>			<u>202,459</u>	<u>240,403</u>

必須顯示申請日期起計18個月內的資產負債表

營運資金 (即流動資產淨額) 最近年度須保持正數結餘。

最近年度的業務資本 (即資產淨額) 的結餘:  
-申請第 I 級別應不少於五萬六千港元  
-申請第 II 級別應不少於二萬八千港元  
-申請第 III 級別應不少於七千港元

Approved by the board of directors on Date

Director DONG shi jiang

Director DONG mi shu

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.