

IN THE HIGH COURT OF THE  
HONG KONG SPECIAL ADMINISTRATIVE REGION  
COURT OF FIRST INSTANCE  
COMPANIES WINDING-UP NO. \_\_\_\_\_ OF \_\_\_\_\_

IN THE MATTER OF THE COMPANIES  
(WINDING UP AND MISCELLANEOUS PROVISIONS)  
ORDINANCE (CHAPTER 32)  
AND  
IN THE MATTER OF  
(IN LIQUIDATION)

CERTIFICATE VERIFYING ACCOUNT

UNDER SECTION 203 OF THE COMPANIES (WINDING UP AND MISCELLANEOUS PROVISIONS) ORDINANCE (CHAPTER 32)

I, \_\_\_\_\_, of \_\_\_\_\_, \_\_\_\_\_,  
the \_\_\_\_\_ of the above-named company, certify that the  
information and particulars as set out in Part 1 of this Specified Form EA/L-156 (**"the Accounts"**) is true  
and correct and contains a complete and accurate account of my receipts and payments in the winding-  
up of the above-named company from \_\_\_\_\_ to \_\_\_\_\_ inclusive, and that I have not, nor has  
any other person by my order, on my behalf or for my use, during such period received or paid any  
money on account of the said company other than and except the items mentioned and specified in the  
Accounts.

I further certify that the information and particulars as set out in Part 2 of this Specified Form EA/L-156 are true and correct to the best of my knowledge and belief.

Dated this

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**Part 1**COMPANIES WINDING-UP NO. OF  
(IN LIQUIDATION)Summary of Accounts  
for the period from to

Receipts [Currency]		
(i) Particulars	(ii) Current Period	(iii) Cumulative Total

Balance brought forward – (1)	
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Net amount from the Official Receiver/Receiver/Provisional Liquidator – (2)		

Realization – (3)		

Other receipts – (4)		

Total receipts – (5) (2) + (3) + (4)		
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Grand total – (6) (1) + (5)		
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Payments [Currency]		
(iv) Particulars	(v) Current Period	(vi) Cumulative Total

Disbursements – (7)		

Distribution – (8)		

Other payments – (9)		

Total payments – (10) (7) + (8) + (9)		
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Balance carried forward – (11) (6) - (10)		
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Grand total – (12) (10) + (11)		
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Please add remarks here if additional information is required to present in Summary of Accounts

COMPANIES WINDING-UP NO.                      OF  
(IN LIQUIDATION)

for the period from                      to

Net amount from the                      shown on the Summary of Accounts

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Transactions handled by the

For the period from                      to                      , i.e. with effect from the date of the petition to the date prior to the                      appointment	
(i) Total receipts	
Realization, <i>included</i> in column (iii) of the Report of the	
Total Realization	
Less : Disbursements ( <i>show breakdown</i> )	
Total Disbursements	
Sub-total – (1)	
(ii) Other receipts (please specify)	
Total Other Receipts	
Less : Other payments ( <i>show breakdown</i> )	
Total Other Payments	
Sub-total – (2)	
(iii) Balance handed over to [#Liquidator(s) / Provisional Liquidator(s)] and shown in the Summary of Accounts – (1) + (2)	

(Optional: Additional table(s) could be inserted to separate transactions from different periods (e.g from the date of petition to the date prior to the Provisional Liquidator(s)' appointment (period 1) and from the date of Provisional Liquidator(s)' appointment to the date prior to the Liquidator(s)' appointment (period 2))

COMPANIES WINDING-UP NO.                      OF  
(IN LIQUIDATION)

for the period from                      to

Cash balances brought forward and carried forward –  
breakdown analysis of the total amounts shown on the Summary of Accounts

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Cash Balances		
	Brought forward as at	* Carried forward as at
(1) Funds held by the	[	
- in hand		
- at bank current account (s) **		
- fund in transit		
(2) Funds held by Official Receiver		
- in Companies Liquidation Account <sup>Note 2</sup>		
(3) Total shown in the Summary of Accounts		
– (1) + (2)		

\* The B/F amount should be equal to the C/F amount shown in the last Summary of Accounts submitted except for the first Summary of Accounts.

\*\* A certified true copy of bank statement has to be submitted to support that the balance of cash at bank as at Date 2 is correct. (Please state whether any ordinary / special current bank account for the Company (In Liquidation) is opened. If yes, please provide the name of the bank: \_\_\_\_\_)

(For cases with no bank transaction during the date of last bank statement and the accounting period end, please confirm and certify in writing on the last bank statement “We confirm that there was no transaction between **[the date after statement date]** and **[period end date of the present account]**”)

*Note1: Please include all bank accounts being maintained for the winding-up case*

*Note2: Please include all Companies Liquidation Accounts kept by the Official Receiver for the winding-up case*

\_\_\_\_\_  
Date:

**Part 2**

COMPANIES WINDING-UP NO.                      OF  
(IN LIQUIDATION)

Report of the    on the Position of Liquidation  
for the period from    to

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Assets of the company in liquidation							
Nature of assets (i)	Currency	Estimated value (ii)	Amount realized to-date		Amount written off (v)	Estimated value of assets not yet realized (vi)	Remarks (e.g. reasons of write-off ; progress of realization, etc.) (vii)
			By the #Provisional Liquidator(s)/ Former Liquidator(s) (iii)	By the Liquidator(s) (iv)			
(1) Item(s) shown in the Statement of Affairs (Note 1)							
Sub-total							
(2) Item(s) not shown in the Statement of Affairs but realization has been or expected to be made by							
Sub-total							
Grand Total (1) + (2)							

*[Please add remarks here if additional information is required]*

**Note 1: Please state whether the Statement of Affairs has/has not yet been submitted to the Official Receiver/Liquidator(s)/Provisional Liquidator(s) and filed with the court on \_\_\_\_\_ (if filed). If not, please provide the reasons and follow-up actions taken/to be taken.**

COMPANIES WINDING-UP NO.                      OF  
(IN LIQUIDATION)

Report of the    on the Position of Liquidation  
for the period from    to

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CALLS

Date when made	Description	If not made, whether proposed	If made, whether further calls probable

DIVIDENDS

When declared	Rate declared(%)	If not declared, state reason	State when declaration will probably be effected

RETURNS TO CONTRIBUTORIES

When declared	Rate declared(%)	If not declared, whether probable	If declared, whether further return probable

APPOINTMENT OF SOLICITORS AUTHORIZED

Date of Resolution/Court Approval authorizing employment of Solicitors	Name of Solicitors	Nature of work authorized to be done	Limit of Solicitors' charges authorized (if any)

If any actions or other proceedings are delaying the close of the liquidation, state shortly the nature and probable duration thereof.

If application for release has not yet been made, state reason and when Liquidator(s) expect to be in a position to apply for the same.

State shortly any other circumstances causing delay to the winding-up of the Company or affecting the realized value of the property or the costs of its realization.

\_\_\_\_\_  
Date:

Where the above space is not sufficient, please use separate sheets

# Please delete as appropriate

COMPANIES WINDING-UP NO.                      OF  
(IN LIQUIDATION)

Assessment of fee under Item I, Table B,  
Schedule 3 of the Companies (Fees and Percentages) Order

Accounting Period: from                      to

**HK\$**

Adjusted realization up to

Add: Realization for the current period (excluding interest income)

Add/Less: Adjustment for the current period (*show adjustment breakdown*)

Adjusted realization up to                      – (1)

Amount in (1) above rounded-up to the nearest thousand – (2)

Calculation of total Ad Valorem Fee (“AV fee”) for the case

	<b>HK\$</b>		<b>Rate</b>	<b><u>AV Fee</u></b> <b>HK\$</b>
(first HK\$500,000)		@	10.00%	
(next HK\$500,000)		@	7.50%	
(next HK\$4,000,000)		@	6.50%	
(next HK\$5,000,000)		@	3.75%	
(next HK\$40,000,000)		@	2.00%	
(any further amount)		@	1.00%	
			(A)	

AV fee refund from ORO (B)

Total AV fee previously paid (C)

AV fee outstanding (A) + (B) – (C)