

## **GUIDELINES FOR THE PREPARATION OF STATEMENT OF AFFAIRS**

1. The forms must be completed in duplicate either in ink or type, and be in Chinese or English.
2. The completed forms must be verified by affidavit or affirmation.
3. Ensure that your current address and identity card number are stated in the affidavit or affirmation.
4. The statement of affairs should be made up to the date of the winding-up order or such other date as the liquidator has directed.
5. Follow the notes on the forms when preparing Lists A to J.
6. Where the company's accounting records/books of account are in the Official Receiver's possession, you or someone authorised by you will be given access to them for the purpose of preparing the statement of affairs.
7. The statement of affairs must be completed and submitted to the provisional liquidator within 28 days from the date of the winding-up order, or the date of appointment of a provisional liquidator, if there is such an appointment before the making of the winding-up order, unless an extension of time is granted.
8. Subject to prior sanction of the provisional liquidator or liquidator and availability of funds in the estate, a person who makes the statement of affairs is entitled to be paid by the provisional liquidator or liquidator out of the assets of the company such costs and expenses incurred in and about the preparation and making of the statement, as the provisional liquidator or liquidator considers reasonable. A decision of the provisional liquidator or liquidator relating to the payment of costs and expenses is subject to an appeal to the court.

### **WARNING**

**IT IS AN OFFENCE TO MAKE DEFAULT IN COMPLYING WITH THE REQUIREMENTS OF SECTION 190 OF THE COMPANIES (WINDING UP AND MISCELLANEOUS PROVISIONS) ORDINANCE CONCERNING THE PREPARATION AND SUBMISSION OF THE STATEMENT OF AFFAIRS WHICH, ON CONVICTION, CARRIES A FINE UP TO A MAXIMUM OF \$50,000 AND, FOR CONTINUED DEFAULT, A FURTHER FINE UP TO A MAXIMUM OF \$300 PER DAY.**

## **擬備資產負債狀況說明書須知**

1. 一式兩份的資產負債狀況說明書必須以原子筆或打字機及以中文或英文填寫。
2. 填妥的資產負債狀況說明書必須經宣誓或確認，以證明其內容屬實。
3. 確保宣誓書或確認書內已列有你現時的地址及身分證號碼。
4. 資產負債狀況說明書所載資料必須計算至清盤令發出當日或清盤人指定的日期為止。
5. 填寫 A 表至 J 表時須參照表格上所載的附註。
6. 倘若有關公司的會計紀錄／帳簿現正存放於破產管理署，你或任何經你授權的人士會獲准查閱該等會計紀錄／帳簿，以便擬備資產負債狀況說明書。
7. 資產負債狀況說明書必須在發出清盤令或委任臨時清盤人(如在發出清盤令前作出委任)當日起計 28 天內填妥及遞交臨時清盤人，除非有關期限獲准延長。
8. 任何作出資產負債狀況說明書的人士，在事前得到臨時清盤人或清盤人的認許，以及有關財產備有可供使用的儲存金的情況下，有權獲臨時清盤人或清盤人從該公司的資產中撥付，以支付在擬備和作出該說明書時招致及與此等事宜有關而招致的費用及開支，但以臨時清盤人或清盤人認為合理者為限。對於臨時清盤人或清盤人就支付上述費用及開支而作出的決定，有關人士可向法院提出上訴。

### **警告**

**任何人士如不履行《公司(清盤及雜項條文)條例》第 190 條有關擬備及遞交資產負債狀況說明書的規定，即屬違法。一經定罪，最高可被罰款 50,000 元，倘繼續違反規定，則最高每天加罰 300 元。**

## **ADDITION TO “INSTRUCTIONS FOR THE PREPARATION OF STATEMENT OF AFFAIRS”**

### **Costs of the Preparation of the Statement of Affairs**

1. In the majority of cases where a company is ordered to be wound up by the court, there are not sufficient assets to meet the payment of the costs incurred by a director in the preparation of the statement of affairs. However, if there are sufficient assets and a director wishes to instruct an accountant or some other person to assist in the preparation of the statement of affairs the director may be able to be repaid out of the assets of the company the costs and expenses the director has incurred in their employment for this purpose.
2. In order to be entitled to be repaid such costs a director must, before incurring any expenditure, apply to the provisional liquidator or liquidator for sanction and submit to the provisional liquidator or liquidator a statement of the estimated costs and expenses intended to be incurred. Except by order of the court, unless the director does this, the director will not be allowed such costs and expenses out of the assets of the company [Companies (Winding Up and Miscellaneous Provisions) Ordinance, Section 190A].
3. (a) If the Official Receiver is the provisional liquidator/liquidator, the Official Receiver will only approve such estimate as the Official Receiver considers reasonable in the circumstances of the particular case. It must be emphasised that it is only the costs of the preparation of the statement of affairs that can be paid out of the assets. Any costs incurred in writing up accounting records/books of account or in preparing accounts of the company cannot be paid for out of the assets and must be borne by the directors themselves. It is the duty of directors to ensure that the company keeps and preserves accounting records that comply with section 373(2) and (3) of the Companies Ordinance /proper books of account and if they fail to do so, may be liable to prosecution under Sections 121 (repealed) and 274 of the Companies (Winding Up and Miscellaneous Provisions) Ordinance and Sections 373, 374 and 377 of the Companies Ordinance.  
  
(b) Once approved the costs and expenses will only be paid if the statement of affairs meets with the approval of the Official Receiver and is filed in court.  
  
(c) Even though the costs and expenses are approved they can only be paid if the company has sufficient assets to meet them in accordance with the list of priority of payments set out in Rule 179 of the Companies (Winding-up) Rules.

### **“擬備資產負債狀況說明書須知” (附加部分)**

#### **擬備資產負債狀況說明書的費用**

1. 在大多數經由法庭頒令公司清盤的案件中，有關公司並沒有足夠的資產支付公司董事在擬備資產負債狀況說明書一事上所需的費用。不過，假如有足夠的資產及公司董事希望聘請一名會計師或其他人士協助擬備資產負債狀況說明書，有關董事或可因此而從公司的資產中收回所需的費用及開支。
2. 為了能夠收回所需費用，公司董事必須在招致任何支出前，向臨時清盤人或清盤人申請認許，以及向臨時清盤人或清盤人呈遞一份陳述書，述明擬招致的估計費用及開支。有關董事必須按此程序行事，否則無權從公司的資產中獲付有關費用及開支，但如有法院命令則除外[《公司(清盤及雜項條文)條例》第190A條]。
3. (a) 倘若破產管理署署長為臨時清盤人／清盤人，則破產管理署署長只會在其認為某宗清盤案的案情合理下才會批准有關估計費用及開支。要強調的是，只有擬備資產負債狀況說明書的費用才可從資產中支付。因擬備公司的會計紀錄／帳簿或帳目而支付的任何費用，均不得從公司的資產中支付；此等費用得由公司董事負責。確保公司備存及保留符合《公司條例》第373(2)及(3)條的會計紀錄／妥善的帳簿乃董事責任，倘若他們未能這樣做，則根據《公司(清盤及雜項條文)條例》第121條(已廢除)及第274條和《公司條例》第373、374及377條，他們可遭受檢控。  
  
(b) 一經批准，費用及開支亦只會在資產負債狀況說明書獲破產管理署署長批准及在法院存檔後才可獲得支付。  
  
(c) 即使費用及開支獲批准，亦只會在後述情況下才可支付——有關公司的資產在按照《公司(清盤)規則》第179條所列的優先付款名單清償款項後，仍足以支付該等費用及開支。

### **Important Notice: Disclaimer**

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### **重要告示：免責條款**

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### **Personal Information Collection Statement**

#### **Purpose of Collection**

The purpose of collecting the personal data by means of this form is for the administration of this case.

#### **Transfer of Personal Data**

Where necessary, the personal data and other related information provided by you in this form may be transferred to the relevant parties who have the rights, under the relevant ordinances and/or subsidiary legislation, to obtain the same.

#### **Access to Personal Data**

You have the rights to request access to and correction of the personal data and other related information provided by you in this form. Such requests should be made in writing to the Departmental Secretary of the Official Receiver's Office at 10th - 12th Floor, High Block, Queensway Government Offices, 66 Queensway, Hong Kong.

### **個人資料收集聲明**

#### **收集的目的**

以本表格收集個人資料的目的是處理本案件。

#### **轉遞個人資料**

如有需要，你在本表格中所提供的個人資料及其他有關資料可能會轉遞給根據有關條例及/或附屬條例有權獲取該等資料的有關人士。

#### **查閱個人資料**

你有權提出要求查閱及改正你在本表格中所提供的個人資料及其他有關資料。該等要求必須以書面向破產管理署部門主任秘書提出，地址為香港金鐘道 66 號金鐘道政府合署高座 10-12 樓。

**FORM 23**  
**Rule 39 of the Companies (Winding-up) Rules**  
**表格 23**  
**《公司(清盤)規則》第39條**  
**IN THE HIGH COURT OF THE**  
**HONG KONG SPECIAL ADMINISTRATIVE REGION**  
**COURT OF FIRST INSTANCE**  
**COMPANIES WINDING-UP PROCEEDINGS**  
**NO. OF**  
**香港特別行政區原訟法庭**  
**高院公司清盤案件**  
**年 第 宗**

In the matter of \_\_\_\_\_  
 有關 \_\_\_\_\_ 事宜  
 and  
 及

In the matter of the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Chapter 32).  
 有關《公司(清盤及雜項條文)條例》(第32章)事宜。

STATEMENT OF AFFAIRS on the \_\_\_\_\_ day of \_\_\_\_\_, the date of the winding-up order (or such other date as the provisional liquidator or liquidator has for special reasons directed).

於\_\_\_\_\_年\_\_\_\_\_月\_\_\_\_\_日，即清盤令的日期（或臨時清盤人或清盤人因特別理由而指示的其他日期）的資產負債狀況說明書。

**Notes:** (1) Please complete this statement of affairs and such of the attached lists A, B, C, D, E, F, G, H, I and J as are applicable. If there is a dispute about any amount due to or by the wound-up company please specify this in the relevant list and supply details in a separate schedule which should be signed and attached as part of the statement of affairs.

請填寫本資產負債狀況說明書，並按適用情況填寫隨附的A、B、C、D、E、F、G、H、I及J各表。如就任何欠清盤公司或清盤公司所欠的款額有所爭議，請在有關的表內指明，並以另一份附表提供詳情，該附表應予簽署，並應隨附作為資產負債狀況說明書的一部分。

(2) Please do not insert figures in the shaded areas.

請勿在着色部分填上數字。

**I — AS REGARDS CREDITORS**

**關於債權人**

| List<br>Reference<br>參閱表目 | Particulars<br>詳情                                                                                                                                                                                                                                       | Amount<br>款額<br>\$ | Amount<br>款額<br>\$ |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
|                           | <b>ASSETS</b><br><b>資產</b>                                                                                                                                                                                                                              |                    |                    |
| A                         | (1) Various assets<br>各項資產                                                                                                                                                                                                                              |                    |                    |
| B                         | (2) Debts due to the company<br>欠公司的債項                                                                                                                                                                                                                  |                    |                    |
| C                         | (3) Excess value of assets pledged as security to creditors fully secured<br>質押予有十足抵押的債權人作為抵押品的資產的超額價值                                                                                                                                                  |                    |                    |
| D                         | (4) Unpaid calls<br>未繳的催繳股款                                                                                                                                                                                                                             |                    |                    |
|                           | (5) Total Assets, i.e. total of items (1) to (4) above<br>資產總額，即以上第(1)至(4)項的總額                                                                                                                                                                          |                    |                    |
|                           | <b>LIABILITIES</b><br><b>負債</b>                                                                                                                                                                                                                         |                    |                    |
| E                         | (6) Claims and amounts due to employees and Government departments<br>僱員及政府部門的申索及被拖欠的款額                                                                                                                                                                 |                    |                    |
| F                         | (7) Debenture holders<br>債權證持有人                                                                                                                                                                                                                         |                    |                    |
|                           | (8) Subtotal, i.e. total of items (6) and (7) above<br>小計，即以上第(6)及(7)項的總額                                                                                                                                                                               |                    |                    |
| C                         | (9) Secured creditors (net of security)—i.e. after deducting the amount of the security<br>有抵押債權人（經扣除抵押）——即扣除抵押品的款額後                                                                                                                                    |                    |                    |
| G                         | (10) Unsecured creditors and other liabilities<br>無抵押債權人及其他負債                                                                                                                                                                                           |                    |                    |
| H                         | (11) Contingent liabilities<br>或有負債                                                                                                                                                                                                                     |                    |                    |
|                           | (12) Subtotal, i.e. total of items (9) to (11) above<br>小計，即以上第(9)至(11)項的總額                                                                                                                                                                             |                    |                    |
|                           | (13) Total Liabilities, i.e. total of items (8) and (12) above<br>負債總額，即以上第(8)及(12)項的總額                                                                                                                                                                 |                    |                    |
|                           | (14) Estimated surplus/(deficiency) subject to cost of liquidation carried forward to item (15)<br>on page 2, i.e. total assets as in item (5) less total liabilities as in item (13)<br>結轉至第2頁第(15)項的估計盈餘／（短缺）（但尚須扣除清盤費用），即第(5)項的資<br>產總額減去第(13)項的負債總額 | \$                 |                    |

## II — AS REGARDS CONTRIBUTORIES

## 關於分擔人

| List Reference<br>參閱表目 | Particulars<br>詳情                                                                                                                                                                                               | Amount<br>款額<br>\$ | Amount<br>款額<br>\$ |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
|                        | (15) Estimated surplus/(deficiency) brought forward from page 1<br>承第 1 頁的估計盈餘／（短缺）                                                                                                                             |                    |                    |
|                        | CAPITAL ISSUED AND ALLOTTED, viz:—<br>已發行及配發的股本，即：——                                                                                                                                                            |                    |                    |
|                        | (16) Ordinary Shares of \$ _____ each at nominal value (only applicable to shares with nominal value)<br>普通股每股面值（只適用於有面值的股份）\$ _____                                                                            |                    |                    |
| I                      | (17) No. of ordinary shares issued as fully paid _____<br>(specify no. of shares)<br>全部繳付股款而發行的普通股數目 _____<br>(指明股份數目)                                                                                          |                    |                    |
| I                      | (18) No. of ordinary shares issued as partially paid, i.e. amount called up for _____ shares at \$ _____ per share<br>(specify no. of shares)<br>部分繳付股款而發行的普通股數目，即就 _____ 股<br>按每股 \$ _____ 而被催繳的款額<br>(指明股份數目) |                    |                    |
|                        | (19) Total for ordinary share capital fully paid and called up, i.e. total of items (17) and (18) above<br>全部繳付股款及被催繳的普通股股本總額，即以上第(17)及(18)項的總額                                                                 |                    |                    |
| I                      | (20) Any other type of shares or capital issued (give particulars)<br>任何其他類別的已發行股份或股本（提供詳情）<br>_____<br>_____<br>_____                                                                                          |                    |                    |
|                        | (21) Subtotal for item (20)<br>第(20)項的小計                                                                                                                                                                        |                    |                    |
|                        | (22) Total of items (19) and (21) above<br>以上第(19)及(21)項的總額                                                                                                                                                     |                    |                    |
|                        | (23) TOTAL SURPLUS/(DEFICIENCY) AS PER ITEM (15) OF THE DEFICIENCY ACCOUNT IN LIST J, i.e. item (15) less item (22)<br>J 表內不敷帳第(15)項的盈餘／（短缺）總額，即第(15)項減去第(22)項                                                  | \$                 |                    |

## AFFIDAVIT OR AFFIRMATION

## 誓章或非宗教式誓詞

- Notes:** (1) The Commissioner is particularly requested, before swearing the affidavit or making the affirmation, to ascertain that the full name, address and description of the deponent are stated, and to initial all crossings-out or other alterations on the printed form. A deficiency in the affidavit/affirmation in any of the above respects will entail its refusal by the court, and will necessitate it being re-sworn/re-affirmed.  
在為誓章監督或作非宗教式誓詞前，監督員務請確定宣誓人的全名、地址及描述已有述明，並務請在印製的表格上所有刪除或其他更改之處加上簡簽。誓章／非宗教式誓詞如在任何上述方面有所不足，會遭法院拒絕接納，並須重新以宗教方式宣誓／非宗教方式宣誓。
- (2) Where the provisional liquidator or liquidator has directed any date other than the date of the winding-up order, substitute such other date.  
凡臨時清盤人或清盤人已指示另一日期，而非清盤令的日期，請以該另一日期代替。
- (3) An asterisk (\*) signifies that the inapplicable words should be deleted.  
\* 表示不適用的字句應予刪去。

I/We, \_\_\_\_\_, of \_\_\_\_\_ \* make oath and say \_\_\_\_\_ that the foregoing statement and the several Lists hereunto annexed marked \_\_\_\_\_ \* solemnly and sincerely affirm \_\_\_\_\_ are, to the best of my/our knowledge and belief, a full, true, and complete statement of affairs of the above-named company, on the \_\_\_\_\_ day of \_\_\_\_\_, the date of the winding-up order (see Note 2).

本人／我們 \_\_\_\_\_，地址為 \_\_\_\_\_，

\* 宣誓聲言 \_\_\_\_\_：前述的說明書及隨附並標明為 \_\_\_\_\_

\* 謹以非宗教方式至誠鄭重宣誓  
的各表，就本人／我們所知所信，為有關上述公司在 \_\_\_\_\_ 年 \_\_\_\_\_ 月 \_\_\_\_\_ 日，即清盤令的日期（見註(2)）的資產負債狀況的一份全面、真實及完整的說明書。

\*Sworn at/\*Affirmed at \_\_\_\_\_ in Hong Kong.

this \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_ 年 \_\_\_\_\_ 月 \_\_\_\_\_ 日在香港 \_\_\_\_\_ 以 \* 宗教方式宣誓／\* 非宗教方式宣誓。

Before me,  
在本人面前，

A Commissioner, etc.  
監督員（下略）。

\_\_\_\_\_  
(Signature)  
(簽署)

**LIST A**  
**A 表**  
**VARIOUS ASSETS**  
**各項資產**

Full particulars of every description of assets not included in any other lists should be specified in this list. If the space allotted to items (a) to (h) below is not adequate, please provide the requisite information by attaching additional schedule(s) and completing item (j) below.  
不包括在任何其他表內的每一類資產，其所有詳情應在本表內指明。如以下(a)至(h)項所獲分配的空位不足夠，請隨附額外的附表並請填寫以下(j)項，以提供所需資料。

| Particulars<br>詳情                                                                                                                                     | Estimated to produce<br>估計可得<br>\$ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| (a) Cash at bank<br>(Please specify the name(s) of the bank(s) and all account numbers)<br>銀行現金<br>(請指明有關銀行名稱及所有帳戶號碼)                                 |                                    |
| (b) Cash in hand<br>手頭現金                                                                                                                              |                                    |
| (c) Stock in trade<br>存貨                                                                                                                              | Cost \$<br>原值                      |
| (d) Plant and machinery<br>廠房設備及機器                                                                                                                    | Cost \$<br>原值                      |
| (e) Investment in stocks or shares, etc.<br>(Please provide details)<br>股額或股份等的投資<br>(請提供詳情)                                                          | Cost \$<br>原值                      |
| (f) Land and buildings<br>土地及建築物                                                                                                                      | Cost \$<br>原值                      |
| (g) Loans granted by company for which it holds a security<br>(Please provide details)<br>公司在持有抵押品的情況下批出的貸款<br>(請提供詳情)                                |                                    |
| (h) Any other assets<br>(Please provide details)<br>任何其他資產<br>(請提供詳情)                                                                                 |                                    |
| (i) Total (show the total under "Assets" on page 1 of the statement of affairs)<br>總額 (在資產負債狀況說明書第 1 頁 "資產" 之下列出此總額)                                  | \$                                 |
| (j) * _____ additional schedule(s) are attached/No additional schedule(s) are attached.*<br>(specify no.)<br>* 隨附額外的附表 _____ 份/並無額外的附表隨附 *。<br>(指明數目) |                                    |

Dated this \_\_\_\_\_ day of \_\_\_\_\_, (Signature)  
日期： 年 月 日 (簽署)

(\*delete the inapplicable words)  
(\*刪去不適用的字句)

## LIST B

## B 表

## DEBTS DUE TO THE COMPANY

## 欠公司的債項

Show the total of column (vi) of \$\_\_\_\_\_ under “Assets” on page 1 of the statement of affairs  
在資產負債狀況說明書第 1 頁“資產”之下列出第(vi)欄的總額 \$.....

| (i)<br>No.<br>編號 | (ii)<br>Name of debtor<br>債務人<br>姓名／名稱 | (iii)<br>Address<br>地址 | (iv)<br>Amount of debt<br>債項款額<br>\$ | (v)<br>Date when<br>contracted<br>訂約承擔債項<br>的日期 | (vi)<br>Estimated<br>to produce<br>估計可得<br>\$ | (vii)<br>Folio of ledger or other book<br>where particulars to be found<br>可供查閱詳情的分類帳或<br>其他簿冊的頁碼 | (viii)<br>Nature of debt and particulars<br>of any securities held for debt<br>債項性質及任何就債項<br>而持有的抵押品的詳情 |
|------------------|----------------------------------------|------------------------|--------------------------------------|-------------------------------------------------|-----------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| 1.               |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 2.               |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 3.               |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 4.               |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 5.               |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 6.               |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 7.               |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 8.               |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 9.               |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 10.              |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 11.              |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 12.              |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 13.              |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 14.              |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |
| 15.              |                                        |                        |                                      |                                                 |                                               |                                                                                                   |                                                                                                         |

Dated this \_\_\_\_\_ day of \_\_\_\_\_  
日期：\_\_\_\_\_年\_\_\_\_\_月\_\_\_\_\_日

(Signature)  
(簽署)

- Notes:** (1) If the company is also indebted to any of the above-mentioned debtor(s), please specify in column (iii) both the amount of the company's debt due to the debtor and the amount due from the debtor. The net amount due to the company by the debtor should be inserted in columns (iv) and (vi). If, however, the amount owed by the company to the “debtor” is greater than the amount that the debtor owes the company, do not insert any amount in this list but use List G for the purpose.  
如公司亦欠任何上述債務人款項，請在第(iii)欄指明公司欠該債務人的債項款額及該債務人欠公司的款額。該債務人欠公司的淨款額應在第(iv)及(vi)欄填寫，但如公司欠該“債務人”的款額大於該債務人欠公司的款額，則請勿在本表內填寫任何款額，而應使用 G 表填寫有關資料。
- (2) To substantiate the amount of debt, copies of the relevant source documents should be attached.  
為證實債項款額，應隨附有關證明文件的副本。

**LIST B (Continued)**

## B 表 (續上頁)

## DEBTS DUE TO THE COMPANY

欠公司的債項

[illegible]

Dated this            day of            .  
日期：            年            月            日

(Signature)  
(簽署)

# LIST C C 表

SECURED CREDITORS (either fully or partly secured but excluding debenture holders for whom List F should be used)  
/EXCESS VALUE OF ASSETS PLEDGED AS SECURITY TO CREDITORS

有抵押債權人（有十足抵押或部分債權有抵押者，但不包括債權證持有人，該等持有人應使用 F 表）

／質押予債權人作為抵押品的資產的超額價值

| (i)<br>No.<br>編號                                                                                                                           | (ii)<br>Name of creditor<br>or claimant<br>債權人或申索人<br>姓名／名稱 | (iii)<br>Address<br>地址 | (iv)<br>Amount owed<br>to creditor<br>欠債權人<br>的款額<br>\$ | (v)<br>Date when<br>contracted<br>訂約承擔債項<br>的日期                             | (vi)<br>Particulars of the asset being held or<br>claimed or pledged as security<br>現正被持有或被申索為抵押品或<br>被質押作為抵押品的資產詳情 | (vii)<br>Date when<br>security given<br>作出抵押<br>的日期 | (viii)<br>Estimated value<br>of the asset in<br>column (vi)<br>第(vi)欄內<br>資產的估值<br>\$ | (ix)<br>Estimated excess<br>i.e. (viii) less (iv)<br>估計超出額，<br>即(viii)減(iv)<br>\$ | (x)<br>Net indebtedness<br>i.e. (iv) less (viii)<br>淨負債額，<br>即(iv)減(viii)<br>\$ |
|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------|---------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| 1.                                                                                                                                         |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 2.                                                                                                                                         |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 3.                                                                                                                                         |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 4.                                                                                                                                         |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 5.                                                                                                                                         |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 6.                                                                                                                                         |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 7.                                                                                                                                         |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 8.                                                                                                                                         |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 9.                                                                                                                                         |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 10.                                                                                                                                        |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 11.                                                                                                                                        |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 12.                                                                                                                                        |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 13.                                                                                                                                        |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 14.                                                                                                                                        |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| 15.                                                                                                                                        |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| Total amount owed to creditors, i.e. total of column (iv)<br>欠債權人的總款額，即第(iv)欄的總額                                                           |                                                             |                        |                                                         | Total value of security, i.e. total of column (viii)<br>抵押品的總值，即第(viii)欄的總額 |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| Show the total of column (ix) under “Assets” at item (3) on page 1 of the statement of affairs<br>在資產負債狀況說明書第 1 頁“資產”之下第(3)項列出第(ix)欄的總額    |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |
| Show the total of column (x) under “Liabilities” at item (9) on page 1 of the statement of affairs<br>在資產負債狀況說明書第 1 頁“負債”之下第(9)項列出第(x)欄的總額 |                                                             |                        |                                                         |                                                                             |                                                                                                                     |                                                     |                                                                                       |                                                                                   |                                                                                 |

Dated this       day of       .  
日期：       年       月       日

(Signature)  
(簽署)

**Note:** If the amount due to the fully-secured creditor (as stated in column (iv) above) is the same as the estimated value of security (as stated in column (viii) above), please specify a “Nil” amount in columns (ix) and (x). If any estimated surplus from security as reflected in column (ix) above is further pledged to any other creditor as partial security, that surplus should be deleted from column (ix) and shown in column (viii) for that other creditor instead. Such surplus should then be deducted from the relevant amount due to that other creditor before extending the amount to either column (ix) or (x), whichever is appropriate.

**註：** 如欠有十足抵押的債權人的款額（如上面第(iv)欄所述）與抵押品的估值（如上面第(viii)欄所述）相同，請在第(ix)及(x)欄內註明“無”。如將上面第(ix)欄所反映的抵押品估計盈餘再質押予任何其他債權人作為部分債權的抵押，則該項盈餘應從第(ix)欄刪除而改為就該另一名債權人顯示於第(viii)欄內。該項盈餘並應從欠該另一名債權人的有關款額中扣除，然後將所得款額填報於第(ix)或(x)欄（視乎何者適用而定）。

# LIST D

## D 表

UNPAID CALLS (i.e. amount called up but not yet paid by the shareholder)

未繳的催繳股款（即已催繳但股東仍未繳付的款額）

| (i)<br>No.<br>編號                                                                                                                      | (ii)<br>No. in share<br>register<br>股份登記冊編號 | (iii)<br>Name of shareholder<br>股東姓名／名稱 | (iv)<br>Address<br>地址 | (v)<br>No. of shares held<br>所持股份數目 | (vi)<br>Amount of call<br>per share unpaid<br>就每股未繳股款的股份<br>而被催繳的款額<br>\$ | (vii)<br>Total amount due<br>i.e. (vi) multiplied by (v)<br>應繳總額<br>即(vi)乘以(v)<br>\$ | (viii)<br>Estimated to realize<br>估計變現可得<br>\$ |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------|-------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------|------------------------------------------------|
| 1.                                                                                                                                    |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 2.                                                                                                                                    |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 3.                                                                                                                                    |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 4.                                                                                                                                    |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 5.                                                                                                                                    |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 6.                                                                                                                                    |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 7.                                                                                                                                    |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 8.                                                                                                                                    |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 9.                                                                                                                                    |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 10.                                                                                                                                   |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 11.                                                                                                                                   |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 12.                                                                                                                                   |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 13.                                                                                                                                   |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 14.                                                                                                                                   |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| 15.                                                                                                                                   |                                             |                                         |                       |                                     |                                                                           |                                                                                      |                                                |
| Totals (show the total of column (viii) under “Assets” on page 1 of the statement of affairs)<br>總額（在資產負債狀況說明書第1頁“資產”之下列出第(viii)欄的總額） |                                             |                                         |                       |                                     |                                                                           | \$                                                                                   |                                                |

Dated this       day of       .  
日期：       年       月       日

(Signature)  
(簽署)

# LIST E

## E 表

CLAIMS AND AMOUNTS DUE TO EMPLOYEES AND GOVERNMENT DEPARTMENTS (e.g. wages, rates, taxes, etc.)

僱員及政府部門的申索及被拖欠的款額（如工資、差餉、稅款等）

| (i)<br>No.<br>編號                                                                                                              | (ii)<br>Name of creditor or claimant<br>債權人或申索人<br>姓名／名稱 | (iii)<br>Address<br>地址 | (iv)<br>Nature of claim<br>申索性質 | (v)<br>Period during<br>which claim accrued<br>申索權產生的期間 | (vi)<br>Due date<br>for payment<br>應付款的日期 | (vii)<br>Amount of claim<br>申索款額<br>\$ |
|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|------------------------|---------------------------------|---------------------------------------------------------|-------------------------------------------|----------------------------------------|
| 1.                                                                                                                            |                                                          |                        |                                 |                                                         |                                           |                                        |
| 2.                                                                                                                            |                                                          |                        |                                 |                                                         |                                           |                                        |
| 3.                                                                                                                            |                                                          |                        |                                 |                                                         |                                           |                                        |
| 4.                                                                                                                            |                                                          |                        |                                 |                                                         |                                           |                                        |
| 5.                                                                                                                            |                                                          |                        |                                 |                                                         |                                           |                                        |
| 6.                                                                                                                            |                                                          |                        |                                 |                                                         |                                           |                                        |
| 7.                                                                                                                            |                                                          |                        |                                 |                                                         |                                           |                                        |
| 8.                                                                                                                            |                                                          |                        |                                 |                                                         |                                           |                                        |
| 9.                                                                                                                            |                                                          |                        |                                 |                                                         |                                           |                                        |
| 10.                                                                                                                           |                                                          |                        |                                 |                                                         |                                           |                                        |
| 11.                                                                                                                           |                                                          |                        |                                 |                                                         |                                           |                                        |
| 12.                                                                                                                           |                                                          |                        |                                 |                                                         |                                           |                                        |
| 13.                                                                                                                           |                                                          |                        |                                 |                                                         |                                           |                                        |
| 14.                                                                                                                           |                                                          |                        |                                 |                                                         |                                           |                                        |
| 15.                                                                                                                           |                                                          |                        |                                 |                                                         |                                           |                                        |
| Show the total of column (vii) under "Liabilities" on page 1 of the statement of affairs<br>在資產負債狀況說明書第 1 頁“負債”之下列出第(vii)欄的總額 |                                                          |                        |                                 |                                                         |                                           | \$                                     |

Dated this       day of       .  
日期：       年       月       日

(Signature)  
(簽署)

# LIST F

## F 表

DEBENTURE HOLDERS (excluding secured creditors for whom List C should be used)

Should there be more than one issue of debentures, separate list must be provided of holders of each issue of debenture

債權證持有人（不包括有抵押債權人，該等債權人應使用 C 表）

如債權證發行多於一次，每次發行的債權證持有人的資料，必須以另表提供

| (i)<br>No.<br>編號                                                                                                          | (ii)<br>Date of debenture<br>債權證日期 | (iii)<br>Name of debenture holder<br>債權證持有人姓名／名稱 | (iv)<br>Address<br>地址 | (v)<br>Amount<br>款額<br>\$ | (vi)<br>Description of assets over which security extends<br>抵押所涵蓋的資產的描述 |
|---------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------------------------|-----------------------|---------------------------|--------------------------------------------------------------------------|
| 1.                                                                                                                        |                                    |                                                  |                       |                           |                                                                          |
| 2.                                                                                                                        |                                    |                                                  |                       |                           |                                                                          |
| 3.                                                                                                                        |                                    |                                                  |                       |                           |                                                                          |
| 4.                                                                                                                        |                                    |                                                  |                       |                           |                                                                          |
| 5.                                                                                                                        |                                    |                                                  |                       |                           |                                                                          |
| 6.                                                                                                                        |                                    |                                                  |                       |                           |                                                                          |
| 7.                                                                                                                        |                                    |                                                  |                       |                           |                                                                          |
| 8.                                                                                                                        |                                    |                                                  |                       |                           |                                                                          |
| 9.                                                                                                                        |                                    |                                                  |                       |                           |                                                                          |
| 10.                                                                                                                       |                                    |                                                  |                       |                           |                                                                          |
| 11.                                                                                                                       |                                    |                                                  |                       |                           |                                                                          |
| 12.                                                                                                                       |                                    |                                                  |                       |                           |                                                                          |
| 13.                                                                                                                       |                                    |                                                  |                       |                           |                                                                          |
| 14.                                                                                                                       |                                    |                                                  |                       |                           |                                                                          |
| 15.                                                                                                                       |                                    |                                                  |                       |                           |                                                                          |
| Show the total of column (v) under "Liabilities" on page 1 of the statement of affairs<br>在資產負債狀況說明書第 1 頁“負債”之下列出第(v)欄的總額 |                                    |                                                  |                       | \$                        |                                                                          |

Dated this       day of       .  
日期：       年       月       日

(Signature)  
(簽署)

**LIST G**  
**G 表**

Page 1  
第 1 頁

**UNSECURED CREDITORS AND OTHER LIABILITIES**  
**無抵押債權人及其他負債**

Show the total of column (iv) of \$\_\_\_\_\_ under “Liabilities” on page 1 of the statement of affairs  
在資產負債狀況說明書第 1 頁“負債”之下列出第(iv)欄的總額 \$.....

| (i)<br>No.<br>編號 | (ii)<br>Name of creditor or claimant<br>債權人或申索人<br>姓名／名稱 | (iii)<br>Address<br>地址 | (iv)<br>Amount<br>款額<br>\$ | (v)<br>Date when<br>contracted<br>訂約承擔債項的日期 | (vi)<br>Consideration and the nature of liability<br>代價及負債性質 |
|------------------|----------------------------------------------------------|------------------------|----------------------------|---------------------------------------------|--------------------------------------------------------------|
| 1.               |                                                          |                        |                            |                                             |                                                              |
| 2.               |                                                          |                        |                            |                                             |                                                              |
| 3.               |                                                          |                        |                            |                                             |                                                              |
| 4.               |                                                          |                        |                            |                                             |                                                              |
| 5.               |                                                          |                        |                            |                                             |                                                              |
| 6.               |                                                          |                        |                            |                                             |                                                              |
| 7.               |                                                          |                        |                            |                                             |                                                              |
| 8.               |                                                          |                        |                            |                                             |                                                              |
| 9.               |                                                          |                        |                            |                                             |                                                              |
| 10.              |                                                          |                        |                            |                                             |                                                              |
| 11.              |                                                          |                        |                            |                                             |                                                              |
| 12.              |                                                          |                        |                            |                                             |                                                              |
| 13.              |                                                          |                        |                            |                                             |                                                              |
| 14.              |                                                          |                        |                            |                                             |                                                              |
| 15.              |                                                          |                        |                            |                                             |                                                              |

Dated this \_\_\_\_\_ day of \_\_\_\_\_  
日期：\_\_\_\_\_ 年 \_\_\_\_\_ 月 \_\_\_\_\_ 日

(Signature)  
(簽署)

**Notes:** (1) If any creditor is also indebted to the company, please specify in column (iii) both the amount due to the creditor and the amount owed by the creditor. The net amount due by the company to the creditor should be inserted in column (iv). If, however, the amount owed to the company by the “creditor” is more than the amount that the company owes the creditor, do not insert any amount in this list but use List B for the purpose.

如任何債權人亦欠公司款項，請在第(iii)欄指明欠該債權人的款額及該債權人欠下的款額。公司欠該債權人的淨款額應在第(iv)欄填寫，但如該“債權人”欠公司的款額大於公司欠該債權人的款額，則請勿在本表內填寫任何款額，而應使用 B 表填寫有關資料。

(2) The particulars of any bills of exchange and promissory notes held by a creditor should be inserted immediately below the name of such creditor.

任何債權人所持有的任何匯票及承付票的詳情，應在該債權人的姓名／名稱正下方填寫。

(3) The names of any creditors who are also contributories, or alleged to be contributories, of the company must be shown separately and described as such at the end of the list.

如任何債權人亦是公司的分擔人或被指稱為公司的分擔人，則必須於本表末端另列其姓名／名稱並附以上描述。

## G 表 (續上頁)

無抵押債權人及其他負債

Dated this            day of            .  
日期：            年            月            日

(Signature)  
(簽署)

**LIST H**  
**H 表**  
**CONTINGENT LIABILITIES**  
**或有負債**

| (i)<br>No.<br>編號                                                                                                            | (ii)<br>Name of creditor or claimant<br>債權人或申索人<br>姓名／名稱 | (iii)<br>Address<br>地址 | (iv)<br>Amount<br>款額<br>\$ | (v)<br>Date when<br>contracted<br>訂約承擔債項的日期 | (vi)<br>Consideration and the nature of liability<br>代價及負債性質 |
|-----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|------------------------|----------------------------|---------------------------------------------|--------------------------------------------------------------|
| 1.                                                                                                                          |                                                          |                        |                            |                                             |                                                              |
| 2.                                                                                                                          |                                                          |                        |                            |                                             |                                                              |
| 3.                                                                                                                          |                                                          |                        |                            |                                             |                                                              |
| 4.                                                                                                                          |                                                          |                        |                            |                                             |                                                              |
| 5.                                                                                                                          |                                                          |                        |                            |                                             |                                                              |
| 6.                                                                                                                          |                                                          |                        |                            |                                             |                                                              |
| 7.                                                                                                                          |                                                          |                        |                            |                                             |                                                              |
| 8.                                                                                                                          |                                                          |                        |                            |                                             |                                                              |
| 9.                                                                                                                          |                                                          |                        |                            |                                             |                                                              |
| 10.                                                                                                                         |                                                          |                        |                            |                                             |                                                              |
| 11.                                                                                                                         |                                                          |                        |                            |                                             |                                                              |
| 12.                                                                                                                         |                                                          |                        |                            |                                             |                                                              |
| 13.                                                                                                                         |                                                          |                        |                            |                                             |                                                              |
| 14.                                                                                                                         |                                                          |                        |                            |                                             |                                                              |
| 15.                                                                                                                         |                                                          |                        |                            |                                             |                                                              |
| Show the total of column (iv) under "Liabilities" on page 1 of the statement of affairs<br>在資產負債狀況說明書第 1 頁“負債”之下列出第(iv)欄的總額 |                                                          |                        | \$                         |                                             |                                                              |

Dated this       day of       .  
日期：       年       月       日

(Signature)  
(簽署)

**LIST I**  
**I 表**  
**LIST OF SHAREHOLDERS**  
**股東列表**

Type of Shares — \* Ordinary Shares of \$\_\_\_\_\_ each at nominal value (only applicable to shares with nominal value)  
 (\*delete whichever is inapplicable) — \* Preference Shares of \$\_\_\_\_\_ each at \_\_\_\_\_% nominal value (only applicable to shares with nominal value)  
 — \* Others (please specify) \_\_\_\_\_  
 股份類別 — \* 普通股，每股面值（只適用於有面值的股份）\$ \_\_\_\_\_  
 (\* 請刪去 — \* 優先股，每股 \$ \_\_\_\_\_（面值（只適用於有面值的股份）的 \_\_\_\_\_%）  
 不適用者) — \* 其他（請指明） \_\_\_\_\_

| (i)<br>No.<br>編號                                                                                                                                                 | (ii)<br>No. in share<br>register<br>股份登記冊編號 | (iii)<br>Name of shareholder<br>股東姓名／名稱 | (iv)<br>Address<br>地址 | (v)<br>No. of shares held<br>所持股份數目 | (vi)<br>Amount per share<br>fully paid/called up<br>全部繳付／被催繳<br>的款額，每股<br>\$ | (vii)<br>Total amount, i.e. (vi) multiplied by (v)<br>總額即(vi)乘以(v)<br>Fully paid<br>全部繳付<br>\$ |  | (viii)<br>Total amount not called up<br>(if any)<br>未被催繳的總額<br>(如有的話)<br>\$ |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------|-------------------------------------|------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------|
| 1.                                                                                                                                                               |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 2.                                                                                                                                                               |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 3.                                                                                                                                                               |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 4.                                                                                                                                                               |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 5.                                                                                                                                                               |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 6.                                                                                                                                                               |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 7.                                                                                                                                                               |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 8.                                                                                                                                                               |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 9.                                                                                                                                                               |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 10.                                                                                                                                                              |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 11.                                                                                                                                                              |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 12.                                                                                                                                                              |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 13.                                                                                                                                                              |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 14.                                                                                                                                                              |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| 15.                                                                                                                                                              |                                             |                                         |                       |                                     |                                                                              |                                                                                                |  |                                                                             |
| Totals (show the totals of column (vii) under “Capital Issued and Allotted” on page 2 of the statement of affairs)<br>總額（在資產負債狀況說明書第2頁“已發行及配發的股本”之下列出第(vii)欄的總額） |                                             |                                         |                       |                                     |                                                                              | \$                                                                                             |  |                                                                             |

Dated this       day of       .  
 日期：       年       月       日

(Signature)  
 (簽署)

**Note:** Separate list(s) should be used to provide a list of shareholders for each type of share capital, i.e., use separate list(s) for ordinary shareholders, preference shareholders, etc.  
**註：** 每一類別股本的股東資料，應以不同的列表提供，即就普通股股東，優先股股東等使用不同的列表。

**LIST J**  
**J 表**  
**DEFICIENCY ACCOUNT**  
**短缺帳**

|                                                                                                                                                                                                                                                                                                                                          |    |    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|
| (1) Excess/(Deficiency) of assets over capital and liabilities as per the company's latest audited balance sheet as at _____<br>(This and the previous balance sheet to be annexed or handed to the provisional liquidator or liquidator)<br>資產減去資本及負債所得的超出額／（短缺），<br>如截至_____為止的公司最近期經審計的資產負債表所示<br>(該資產負債表及以前的資產負債表須隨本表附上或交給臨時清盤人或清盤人) |    | \$ |
| (2) Gross profit (loss) arising from carrying on business from the date mentioned in (1) above or date of incorporation (whichever is the later) to date of winding-up order (as per Trading Account annexed)<br>自以上(1)所述的日期或公司成立為法團的日期（以較遲者為準）至清盤令的日期期間經營業務所得毛利（毛損）（如隨附的營業帳所示）                                                          |    |    |
| (3) Receipts, if any, during the same period as per item (2) from the following sources (see note):—<br>在第(2)項所述的同一期間內從下列來源所得的收入（如有的話）（見註）：——                                                                                                                                                                                            |    |    |
| (a) Interest on loans<br>貸款利息                                                                                                                                                                                                                                                                                                            | \$ |    |
| (b) Interest on deposits<br>存款利息                                                                                                                                                                                                                                                                                                         |    |    |
| (c) Other receipts (please specify)<br>其他收入（請指明）                                                                                                                                                                                                                                                                                         |    |    |
| (d) Amounts paid on shares issued and subsequently forfeited<br>(as per list annexed)<br>就已發行的股票繳付而其後被沒收的款額<br>(如隨附的列表所示)                                                                                                                                                                                                                |    |    |
| (4) Subtotal of items (3)(a) to (3)(d) above<br>小計：以上第(3)(a)至(3)(d)項的總額                                                                                                                                                                                                                                                                  |    |    |
| (5) Total of items (1), (2) and (4)<br>第(1)、(2)及(4)項的總額                                                                                                                                                                                                                                                                                  |    |    |

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| (6) Expenditure incurred and payments, if any, during the same period as per item (2):—<br>在第(2)項所述的同一期間內招致的開支及付款（如有的話）：—— |                                      |                                                                                         |                                                            |
|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------------------------------------------|------------------------------------------------------------|
|                                                                                                                            | (i)<br>Amount paid<br>已付款額<br><br>\$ | (ii)<br>Amount outstanding<br>at date of<br>winding-up order<br>在清盤令日期<br>仍未支付的款額<br>\$ | (iii)<br>Total<br>i.e. (i)+(ii)<br>總額<br>即(i) + (ii)<br>\$ |
| (a) Salaries<br>薪金                                                                                                         |                                      |                                                                                         |                                                            |
| (b) Wages not charged in trading account<br>並無記入營業帳內的工資                                                                    |                                      |                                                                                         |                                                            |
| (c) Rent<br>租金                                                                                                             |                                      |                                                                                         |                                                            |
| (d) Rates and taxes<br>差餉及稅款                                                                                               |                                      |                                                                                         |                                                            |
| (e) Legal costs<br>法律費用                                                                                                    |                                      |                                                                                         |                                                            |
| (f) Commission<br>佣金                                                                                                       |                                      |                                                                                         |                                                            |
| (g) Interest on loans<br>貸款利息                                                                                              |                                      |                                                                                         |                                                            |
| (h) Interest on debentures<br>債權證利息                                                                                        |                                      |                                                                                         |                                                            |
| (i) Miscellaneous expenditure (as per details annexed)<br>雜項開支（如隨附的資料所示）                                                   |                                      |                                                                                         |                                                            |
| (j) Directors' fees<br>董事袍金                                                                                                |                                      |                                                                                         |                                                            |
| (k) Dividends declared during same period<br>同一期間內宣布派發的股息                                                                  |                                      |                                                                                         |                                                            |
| (7) Subtotal of items (6)(a) to (6)(k) above<br>小計：以上第(6)(a)至(6)(k)項的總額                                                    |                                      |                                                                                         |                                                            |
| (8) Amount carried forward to item (9) on next page, i.e. item (5) less item (7)<br>結轉至下頁第(9)項的款額，即第(5)項減去第(7)項            |                                      |                                                                                         | \$                                                         |

**LIST J**  
**J 表**  
**DEFICIENCY ACCOUNT (*Continued*)**  
**短 缺 帳 (續上頁)**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----|-----------------------------------|--|--------------------------------------|--|--------------------------------------------------|--|-----------------------------------------|--|--|
| (9) Amount brought forward from previous page<br>承前一頁的款額                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$                  |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (10) Losses and depreciation, if any, written off in the company's books during the same period as per item (2)<br>(see note):—<br>在第(2)項所述同一期間內在公司簿冊中沖銷的虧損及折舊 (如有的話) (見註) : —                                                                                                                                                                                                                                                                                                           |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">(a) Bad debts<br/>壞帳</td> <td style="width: 40%; text-align: center;">\$</td> </tr> <tr> <td>(b) Losses on investments<br/>投資虧損</td> <td></td> </tr> <tr> <td>(c) Depreciation of property<br/>財產折舊</td> <td></td> </tr> <tr> <td>(d) Preliminary expenses written off<br/>已沖銷的開辦費用</td> <td></td> </tr> <tr> <td>(e) Others (please specify)<br/>其他 (請指明)</td> <td></td> </tr> </table> | (a) Bad debts<br>壞帳 | \$ | (b) Losses on investments<br>投資虧損 |  | (c) Depreciation of property<br>財產折舊 |  | (d) Preliminary expenses written off<br>已沖銷的開辦費用 |  | (e) Others (please specify)<br>其他 (請指明) |  |  |
| (a) Bad debts<br>壞帳                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$                  |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (b) Losses on investments<br>投資虧損                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (c) Depreciation of property<br>財產折舊                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (d) Preliminary expenses written off<br>已沖銷的開辦費用                                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (e) Others (please specify)<br>其他 (請指明)                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (11) Subtotal of items (10)(a) to (10)(e) above<br>小計：以上第(10)(a)至(10)(e)項的總額                                                                                                                                                                                                                                                                                                                                                                                                             |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (12) Losses and depreciation not written off in company's books, now written off in the statement of affairs (see note):—<br>未在公司簿冊中沖銷而現於資產負債狀況說明書中沖銷的虧損及折舊 (見註) : —                                                                                                                                                                                                                                                                                                                     |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">(a) Bad debts<br/>壞帳</td> <td style="width: 40%;"></td> </tr> <tr> <td>(b) Losses on investments<br/>投資虧損</td> <td></td> </tr> <tr> <td>(c) Depreciation of property<br/>財產折舊</td> <td></td> </tr> <tr> <td>(d) Preliminary expenses written off<br/>已沖銷的開辦費用</td> <td></td> </tr> <tr> <td>(e) Others (please specify)<br/>其他 (請指明)</td> <td></td> </tr> </table>                       | (a) Bad debts<br>壞帳 |    | (b) Losses on investments<br>投資虧損 |  | (c) Depreciation of property<br>財產折舊 |  | (d) Preliminary expenses written off<br>已沖銷的開辦費用 |  | (e) Others (please specify)<br>其他 (請指明) |  |  |
| (a) Bad debts<br>壞帳                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (b) Losses on investments<br>投資虧損                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (c) Depreciation of property<br>財產折舊                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (d) Preliminary expenses written off<br>已沖銷的開辦費用                                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (e) Others (please specify)<br>其他 (請指明)                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (13) Subtotal of items (12)(a) to (12)(e) above<br>小計：以上第(12)(a)至(12)(e)項的總額                                                                                                                                                                                                                                                                                                                                                                                                             |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (14) Total of items (11) and (13)<br>第(11)及(13)項的總額                                                                                                                                                                                                                                                                                                                                                                                                                                      |                     |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |
| (15) SURPLUS/(DEFICIENCY) AS PER ITEM (23) IN PART II OF THE STATEMENT OF AFFAIRS<br>i.e. item (9) less item (14)<br>資產負債狀況說明書第 II 部第(23)項的盈餘／ (短缺)<br>即第(9)項減去第(14)項                                                                                                                                                                                                                                                                                                                    | \$                  |    |                                   |  |                                      |  |                                                  |  |                                         |  |  |

**Note:** Where particulars are numerous they should be inserted in a separate schedule.

**註：** 凡細節繁多者，請以另外的附表填寫。

Dated this            day of            .  
日期：            年            月            日

(Signature)  
(簽署)