

**附表 1**

[ 第 357 及 911 條 ]  
(由 2018 年第 35 號第 85 條修訂)

**母企業及附屬企業****1. 釋義**

(1) 在本附表中——(由 2018 年第 35 號第 85 條修訂)

**企業** (undertaking) 指——

- (a) 法人團體；
- (b) 合夥；或
- (c) 經營(不論是否為牟利)某行業或業務的不屬法團的組織；

**股份** (shares) ——

- (a) 就有股本的企業而言，指已配發的股份；
- (b) 就有股本以外形式的資本的企業而言，指分攤該企業的資本的權利；或
- (c) 就沒有資本的企業而言，指符合以下說明的權益——
  - (i) 賦予分享該企業的利潤的權利，或導致分擔該企業的損失的法律責任；或
  - (ii) 導致產生在該企業清盤時分擔該企業的債項或開支的責任；(由 2018 年第 35 號第 85 條修訂)

**會計準則** (accounting standards) 的涵義與第 9 部中該詞的涵義相同。(由 2018 年第 35 號第 85 條增補)

**Schedule 1**

[ss. 357 & 911]  
(Amended 35 of 2018 s. 85)

**Parent Undertakings and Subsidiary Undertakings****1. Interpretation**

(1) In this Schedule—(Amended 35 of 2018 s. 85)

**accounting standards** (會計準則) has the same meaning as in Part 9; (Added 35 of 2018 s. 85)

**shares** (股份)——

- (a) in relation to an undertaking having a share capital, means the allotted shares;
- (b) in relation to an undertaking having capital in a form other than share capital, means the right to share in the capital of the undertaking; or
- (c) in relation to an undertaking not having any capital, means—
  - (i) the interest giving a right to share in the profits, or giving rise to a liability to contribute to the losses, of the undertaking; or
  - (ii) the interest giving rise to an obligation to contribute to the debts or expenses of the undertaking in the event of its being wound up;

**undertaking** (企業) means——

- (a) a body corporate;
- (b) a partnership; or

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- (2) 在本附表中，提述適用於母企業的財務報表的會計準則，即提述按照其條款屬攸關該母企業的情況及該財務報表的會計準則。(由 2018 年第 35 號第 85 條增補)

- (c) an unincorporated association carrying on a trade or business, whether for profit or not.
- (2) In this Schedule, a reference to accounting standards applicable to any financial statements of a parent undertaking is a reference to accounting standards as are, in accordance with their terms, relevant to the parent undertaking's circumstances and to the financial statements. *(Added 35 of 2018 s. 85)*

## 2. 母企業

- (1) 就本附表及第 9 部而言，任何企業如有以下情況，即屬另一企業的母企業——
- 它控制該另一企業；或
  - 就適用於它的財務報表的會計準則而言，它屬該另一企業的母企業 (“parent”)。
- (2) 就第 (1)(a) 款而言，任何企業如有權管治另一企業的財務及營運政策，以從該另一企業的活動中取得利益，即屬控制該另一企業。
- (3) 就第 (1)(a) 款而言，任何企業如有以下情況，則除非相反證明成立，須推定為控制另一企業——
- 它持有該另一企業的過半數表決權；
  - 它因與該另一企業其他成員達成的協議，有權行使該另一企業的過半數表決權；
  - 它具有權利委任或罷免該另一企業的董事局過半數董事或同等管治團體的過半數成員；或
  - 它有權在該另一企業的董事局或同等管治團體的會議上，投過半數的票。
- (4) 第 (3) 款並不局限第 (2) 款。

## 2. Parent undertaking

- (1) For the purposes of this Schedule and Part 9, an undertaking is a parent undertaking of another undertaking if—
- it has control over that other undertaking; or
  - it is a parent of that other undertaking for the purposes of the accounting standards applicable to its financial statements.
- (2) For the purposes of subsection (1)(a), an undertaking has control over another undertaking if it has the power to govern the financial and operating policies of that other undertaking so as to obtain benefits from that other undertaking's activities.
- (3) For the purposes of subsection (1)(a), an undertaking is presumed, unless the contrary is proved, to have control over another undertaking if—
- it holds a majority of the voting rights in that other undertaking;
  - it has the power to exercise a majority of the voting rights in that other undertaking by reason of an agreement with other members of that other undertaking;

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- (5) 就第 (3) 款而言，提述企業的表決權 ——
- (a) 就有股本的企業而言，即提述就成員的股份而賦予該等成員在該企業的成員大會上，就所有事宜或大致上所有事宜表決的權利；或
- (b) 就沒有股本的企業而言 ——
- (i) 如該企業須舉行成員大會，並在該大會上藉行使表決權而決定事宜的 —— 即提述賦予該等成員在該大會上，就所有事宜或大致上所有事宜表決的權利；或
- (ii) 如該企業無須舉行上述成員大會 —— 即提述根據該企業的章程，就該企業的整體政策作出指示或修改該章程的條款的權利。
- (6) 就第 (3)(c) 款而言，提述委任或罷免董事局過半數董事或同等管治團體的過半數成員的權利 ——
- (a) 即提述委任或罷免以下的人的權利：在董事局會議上，就所有事宜或大致上所有事宜，持有過半數表決權的董事；或
- (b) 即提述委任或罷免以下的人的權利：在該團體的會議上，就所有事宜或大致上所有事宜，持有過半數表決權的該團體的成員。
- (7) 就第 (6) 款而言 ——
- (a) 在決定某企業是否有委任或罷免董事或有關同等管治團體的成員的權利時，得到另一人的同意方可行使的權利，須不予理會，但如沒有其他人有該權利，則屬例外；及
- (b) 如 ——
- (i) 某人獲委任為某企業的董事或同等管治團體的成員，亦必然會獲委任為有關的另一企業的董事或同等管治團體的成員；或

- (c) it has the right to appoint or remove a majority of the board of directors, or an equivalent governing body, of that other undertaking; or
- (d) it has the power to cast a majority of votes at meetings of the board of directors, or an equivalent governing body, of that other undertaking.
- (4) Subsection (3) does not limit subsection (2).
- (5) For the purposes of subsection (3), a reference to the voting rights in an undertaking is—
- (a) in the case of an undertaking having a share capital, a reference to the rights given to the members in respect of their shares to vote at general meetings of the undertaking on all, or substantially all, matters; or
- (b) in the case of an undertaking not having a share capital—
- (i) if the undertaking is required to hold general meetings at which matters are decided by the exercise of voting rights—a reference to the rights given to the members to vote at the general meetings on all, or substantially all, matters; or
- (ii) if the undertaking is not required to hold such general meetings—a reference to the rights under the undertaking’s constitution to direct the undertaking’s overall policy or to alter the terms of that constitution.
- (6) For the purposes of subsection (3)(c), a reference to the right to appoint or remove a majority of a board of directors or an equivalent governing body is—
- (a) a reference to the right to appoint or remove directors holding a majority of the voting rights at meetings of the board on all, or substantially all, matters; or

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- (ii) 董事席位或同等管治團體的成員席位是由某企業本身擔任的，  
則該企業即有委任董事或同等管治團體的成員的權利。

(由 2018 年第 35 號第 85 條代替)

- (b) a reference to the right to appoint or remove members of the body holding a majority of the voting rights at meetings of the body on all, or substantially all, matters.
- (7) For the purposes of subsection (6)—
- (a) in determining whether an undertaking has the right to appoint or remove a director or a member of the equivalent governing body, a right that is exercisable only with another person's consent is to be disregarded unless no other person has the right; and
- (b) an undertaking has the right to appoint a director or a member of the equivalent governing body if—
- (i) a person's appointment as a director or a member follows necessarily from that person's appointment as a director or a member in relation to the undertaking; or
- (ii) the directorship or membership is held by the undertaking itself.

(Replaced 35 of 2018 s. 85)

### 3. 補充本附表第 2 條的條文

- (1) 就本附表而言，由某企業(前者)的附屬企業持有的權利，須視為由前者持有。
- (2) 就本附表而言 ——
- (a) 在不局限 (b) 段的原則下，如任何權利在某些情況下方可行使，則只有 ——
- (i) 當該等情況已出現並且在該等情況持續存在之時，才須考慮該權利；或

### 3. Provisions supplementary to section 2 of this Schedule

- (1) For the purposes of this Schedule, a right held by a subsidiary undertaking of another undertaking is to be regarded as being held by that other undertaking.
- (2) For the purposes of this Schedule—
- (a) without limiting paragraph (b), a right that is exercisable only in certain circumstances is taken into account—
- (i) only when the circumstances have arisen and for so long as they continue to exist; or

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- (ii) 當該等情況是在擁有該權利的人的控制範圍內之時，才須考慮該權利；及
- (b) 在正常情況下可行使但暫時不能行使的權利，須繼續予以考慮。
- (3) 就本附表而言——
- (a) 某人以受信人身分持有的權利，須視為並非由該人持有；及
- (b) 某人以另一人的代名人的身分持有的權利，須視為由該另一人持有。
- (4) 就本附表而言，由某人(前者)持有的權利，如得到另一人(後者)的指示或同意方可行使，則該權利須視為由前者以後者的代名人的身分持有。
- (5) 就本附表而言，凡有附於作為保證而持有的股份的權利——
- (a) 如除了為保存該保證的價值或將該保證套現而行使該權利外，該權利只可按照提供該保證的人的指示而行使；或
- (b) 如——
- (i) 該等股份的持有，是關乎作為正常業務活動的一部分而批出貸款的；及
- (ii) 除了為保存該保證的價值或將該保證套現而行使該權利外，該權利只可為提供該保證的人的權益而行使，
- 則該權利須視為由提供該保證的人持有。
- (6) 第(3)及(5)款並不規定由母企業持有的權利須視為由其任何附屬企業持有。
- (7) 就第(5)款而言，如某權利可按照某企業的任何企業集團的指示而行使，則該權利須視為可按照該企業的指示而行使；如某權利可為某企業的任何企業集團的權益而行使，則該權利須視為可為該企業的權益而行使。

- (ii) only when the circumstances are within the control of the person having the right; and
- (b) a right that is normally exercisable but is temporarily incapable of being exercised continues to be taken into account.
- (3) For the purposes of this Schedule—
- (a) a right held by a person in a fiduciary capacity is to be regarded as not being held by the person; and
- (b) a right held by a person as nominee for another is to be regarded as being held by that other.
- (4) For the purposes of this Schedule, a right is to be regarded as being held by a person as nominee for another if it is exercisable only on the instructions, or with the consent, of that other.
- (5) For the purposes of this Schedule, a right attached to shares held by way of security is to be regarded as being held by the person providing the security—
- (a) if, except where the right is exercised for the purpose of preserving the value of the security or of realizing the security, it is exercisable only in accordance with that person's instructions; or
- (b) if—
- (i) the shares are held in connection with the granting of loans as part of normal business activities; and
- (ii) except where the right is exercised for the purpose of preserving the value of the security or of realizing the security, it is exercisable only in that person's interests.
- (6) Subsections (3) and (5) do not require a right held by a parent undertaking to be regarded as being held by any of its subsidiary undertakings.

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- (8) 在本條中，如某企業（**前者**）——
- (a) 是另一企業（**後者**）的母企業或附屬企業；或
  - (b) 是另一企業（**後者**）的任何母企業的附屬企業，
- 則前者即屬後者的企業集團。

#### 4. 附屬企業

- (1) 就本附表及第 9 部而言，如某企業（**前者**）是另一企業（**後者**）的母企業，則後者即屬前者的附屬企業。
- (2) 就本附表及第 9 部而言，如某企業（**前者**）的母企業，是另一企業（**後者**）的附屬企業，則前者亦屬後者的附屬企業。

(由 2018 年第 35 號第 85 條修訂)

- (7) For the purposes of subsection (5), a right is to be regarded as being exercisable in accordance with the instructions, or in the interests, of an undertaking if it is exercisable in accordance with the instructions, or in the interests (as the case may be) of any group undertaking of the undertaking.
- (8) In this section, an undertaking is a group undertaking of another undertaking if—
  - (a) it is a parent or subsidiary undertaking of that other undertaking; or
  - (b) it is a subsidiary undertaking of any parent undertaking of that other undertaking.

#### 4. Subsidiary undertaking

- (1) For the purposes of this Schedule and Part 9, an undertaking is a subsidiary undertaking of another undertaking if that other undertaking is a parent undertaking of it.
- (2) For the purposes of this Schedule and Part 9, an undertaking is also a subsidiary undertaking of another undertaking if a parent undertaking of it is a subsidiary undertaking of that other undertaking.

(Amended 35 of 2018 s. 85)