

附表 5

[第 388 及 911 條]

董事報告的內容：業務審視

1. 關乎某財政年度的董事報告須載有一項包含以下項目的業務審視——
 - (a) 對公司業務的中肯審視；
 - (b) 對公司面對的主要風險及不明朗因素的描述；
 - (c) 在該財政年度終結後發生的、對公司有影響的重大事件的詳情；及
 - (d) 公司業務相當可能有的未來發展的揭示。
2. 在對了解公司業務的發展、表現或狀況屬必需的範圍內，業務審視須包含——
 - (a) 運用財務關鍵表現指標進行的分析；
 - (b) 對以下事宜的探討——
 - (i) 公司的環境政策及表現；及
 - (ii) 公司遵守對該公司有重大影響的有關法律及規例的情況；及
 - (c) 公司與其僱員、顧客及供應商的重要關係的說明以及公司與符合以下說明的其他人士的重要關係的說明：該人士對該公司有重大影響，而該公司的興盛繫於該人士。
3. 如某資料是關於短期內會出現的發展或事宜的，但該發展或事宜正處於商議過程中，而董事認為披露該資料會嚴重損害公司的利益，則本附表不規定披露該資料。

Schedule 5

[ss. 388 & 911]

Contents of Directors' Report: Business Review

1. A directors' report for a financial year must contain a business review that consists of—
 - (a) a fair review of the company's business;
 - (b) a description of the principal risks and uncertainties facing the company;
 - (c) particulars of important events affecting the company that have occurred since the end of the financial year; and
 - (d) an indication of likely future development in the company's business.
2. To the extent necessary for an understanding of the development, performance or position of the company's business, a business review must include—
 - (a) an analysis using financial key performance indicators;
 - (b) a discussion on—
 - (i) the company's environmental policies and performance; and
 - (ii) the company's compliance with the relevant laws and regulations that have a significant impact on the company; and
 - (c) an account of the company's key relationships with its employees, customers and suppliers and others that have

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4. 本附表就根據第 388(2) 條須擬備的董事報告具有效力，猶如提述有關公司，是提述——
- (a) 該公司；及
 - (b) 關乎有關財政年度的周年綜合財務報表所涵蓋的附屬企業。
5. 在本附表中——
- 附屬企業** (subsidiary undertaking) 的涵義與第 9 部中該詞的涵義相同；(由 2018 年第 35 號第 88 條增補)
- 關鍵表現指標** (key performance indicators) 指符合以下說明的因素：公司業務的發展、表現或狀況，可藉參照該等因素而得以有效地衡量。
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- a significant impact on the company and on which the company's success depends.
3. This Schedule does not require the disclosure of any information about impending developments or matters in the course of negotiation if the disclosure would, in the directors' opinion, be seriously prejudicial to the company's interests.
4. This Schedule has effect in relation to a directors' report required to be prepared under section 388(2) as if a reference to the company were a reference to—
- (a) the company; and
 - (b) the subsidiary undertakings included in the annual consolidated financial statements for the financial year.
5. In this Schedule—
- key performance indicators** (關鍵表現指標) means factors by reference to which the development, performance or position of the company's business can be measured effectively; (Amended 35 of 2018 s. 88)
- subsidiary undertaking** (附屬企業) has the same meaning as in Part 9. (Added 35 of 2018 s. 88)
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