

《證券及期貨(帳目及審計)規則》  
(第 571 章, 附屬法例 P)

**Securities and Futures (Accounts and Audit) Rules**  
(Cap. 571 sub. leg. P)

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經核證文本  
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(《法例發布條例》(第 614 章) 第 5 條)  
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**制定史**

本為 2002 年第 211 號法律公告 —— 2003 年第 45 號法律公告，2018 年第 5 號編輯修訂紀錄

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## 《證券及期貨(帳目及審計)規則》

## (第 571 章, 附屬法例 P)

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## Securities and Futures (Accounts and Audit) Rules

## (Cap. 571 sub. leg. P)

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## 《證券及期貨(帳目及審計)規則》

(第 571 章第 397(1) 條)

(略去制定語式條文——2018 年第 5 號編輯修訂紀錄)

[2003 年 4 月 1 日] 2003 年第 12 號法律公告

(格式變更——2018 年第 5 號編輯修訂紀錄)

1. (已失時效而略去——2018 年第 5 號編輯修訂紀錄)
2. **釋義**  
在本規則中，除文意另有所指外——  
**保證金客戶** (margin client) ——
  - (a) 就獲發牌進行證券交易的法團而言，指獲該法團提供證券保證金融資的客戶；或
  - (b) 指獲發牌進行證券保證金融資的法團的客戶；**監控系統** (systems of control) 就持牌法團或中介人的有聯繫實體而言，在適用範圍內指該法團或有聯繫實體已為確保它遵守第 4(1)(e) 條指明條文而實施的內部監控及交易、會計、交收及持股系統；  
**證券交易** (dealing in securities) 具有本條例附表 5 第 2 部給予該詞的涵義。
3. **持牌法團及中介人的有聯繫實體須擬備的財務報表及其他文件**

## Securities Futures (Accounts and Audit) Rules

(Cap. 571, section 397(1))

(Enacting provision omitted—E.R. 5 of 2018)

[1 April 2003] L.N. 12 of 2003

(Format changes—E.R. 5 of 2018)

1. (Omitted as spent—E.R. 5 of 2018)
2. **Interpretation**  
In these Rules, unless the context otherwise requires—  
**dealing in securities** (證券交易) has the meaning assigned to it by Part 2 of Schedule 5 to the Ordinance;  
**margin client** (保證金客戶) means—
  - (a) in relation to a corporation licensed for dealing in securities, a client to whom the corporation provides securities margin financing; or
  - (b) a client of a corporation licensed for securities margin financing;**systems of control** (監控系統), in relation to a licensed corporation or an associated entity of an intermediary, means in so far as applicable the internal controls and trading, accounting, settlement and stock holding systems it has implemented to ensure its compliance with the provisions specified in section 4(1)(e).
3. **Financial statements and other documents to be prepared by licensed corporations and associated entities of intermediaries**

- (1) 為施行本條例第 156(1)(a) 條，持牌法團須就每個財政年度擬備的財務報表及其他文件如下——
- (a) 一套按照獲普遍接納的會計原則擬備並由以下各項組成的帳目——
- (i) 損益表；
  - (ii) 資產負債表；及
  - (iii) 帳目附註；
- (b) (在適用範圍內)以該財政年度最後一天狀況為準的《證券及期貨(財政資源)規則》(第 571 章，附屬法例 N) 第 56 條提述的以下申報表——(2003 年第 45 號法律公告)
- (i) 速動資金計算表；
  - (ii) 規定速動資金計算表；
  - (iii) 它可用的銀行貸款、墊款、信貸融通及其他財務通融的摘要；
  - (iv) 對其保證金客戶的分析；
  - (v) 對從保證金客戶收取的抵押品的分析；
  - (vi) 對其滾存結餘現金客戶的分析；
  - (vii) 對其客戶資產的分析；及
  - (viii) 對其衍生工具自營交易持倉的狀況的分析；及(2003 年第 45 號法律公告)
- (c) 業務及風險管理問卷。
- (2) 為施行本條例第 156(2)(a) 條，如持牌法團停止進行所有它獲發牌進行的受規管活動，則該法團須擬備的財務報表及其他文件如下——
- (a) 一套第 (1)(a) 款提述的帳目；及
  - (b) 第 (1)(b)(i) 款提述的速動資金計算表。

- (1) For the purposes of section 156(1)(a) of the Ordinance, the financial statements and other documents that a licensed corporation shall prepare, in respect of each financial year, are—
- (a) a set of accounts consisting of each of the following, prepared in accordance with generally accepted accounting principles—
- (i) a profit and loss account;
  - (ii) a balance sheet; and
  - (iii) notes to the accounts;
- (b) in so far as applicable, the following returns as referred to in section 56 of the Securities and Futures (Financial Resources) Rules (Cap. 571 sub. leg. N), each made up to the last day of the financial year—
- (i) a liquid capital computation;
  - (ii) a required liquid capital computation;
  - (iii) a summary of bank loans, advances, credit facilities and other financial accommodation available to it;
  - (iv) an analysis of its margin clients;
  - (v) an analysis of collateral received from margin clients;
  - (vi) an analysis of its rolling balance cash clients;
  - (vii) an analysis of its client assets; and
  - (viii) an analysis of its proprietary derivative positions; and
- (c) a business and risk management questionnaire.
- (2) For the purposes of section 156(2)(a) of the Ordinance, the financial statements and other documents required to be

- (3) 為施行本條例第 156(1)(a) 條，中介人的有聯繫實體須就每個財政年度擬備的財務報表及其他文件如下——
- (a) 一套按照獲普遍接納的會計原則擬備並由以下各項組成的帳目——
- (i) 損益表；
  - (ii) 資產負債表；及
  - (iii) 帳目附註；
- (b) 就該財政年度終結時擬備的對客戶資產的分析；及
- (c) 業務及風險管理問卷。
- (4) 為施行本條例第 156(2)(a) 條，如中介人的有聯繫實體停止作為該有聯繫實體，則該實體須擬備的財務報表及其他文件如下——
- (a) 一套第 (3)(a) 款提述的帳目；及
- (b) 第 (3)(b) 款提述的對客戶資產的分析。

#### 4. 核數師報告

- (1) 為施行本條例第 156(1)(b) 或 (2)(b) 條，持牌法團或中介人的有聯繫實體須呈交的核數師報告須載有一份由有關核數師作出的陳述，說明根據該核數師的意見——

- prepared by a licensed corporation that ceases carrying on all of the regulated activities for which it is licensed are—
- (a) a set of accounts as referred to in subsection (1)(a); and
- (b) a liquid capital computation as referred to in subsection (1)(b)(i).
- (3) For the purposes of section 156(1)(a) of the Ordinance, the financial statements and other documents that an associated entity of an intermediary shall prepare, in respect of each financial year, are—
- (a) a set of accounts consisting of each of the following, prepared in accordance with generally accepted accounting principles—
- (i) a profit and loss account;
  - (ii) a balance sheet; and
  - (iii) notes to the accounts;
- (b) an analysis of client assets as at the end of the financial year; and
- (c) a business and risk management questionnaire.
- (4) For the purposes of section 156(2)(a) of the Ordinance, the financial statements and other documents required to be prepared by an associated entity of an intermediary that ceases to be such an associated entity are—
- (a) a set of accounts as referred to in subsection (3)(a); and
- (b) an analysis of client assets as referred to in subsection (3)(b).

#### 4. Auditor's report

- (1) For the purposes of section 156(1)(b) or (2)(b) of the Ordinance, an auditor's report required to be submitted by a licensed corporation or an associated entity of an intermediary

- (a) 有關損益表及資產負債表是否按照該持牌法團或有聯繫實體(視屬何情況而定)根據《證券及期貨(備存紀錄)規則》(第 571 章, 附屬法例 O) 備存的紀錄而擬備, 及是否符合本規則的規定;
- (b) 該資產負債表是否真實而中肯地反映該持牌法團或有聯繫實體(視屬何情況而定)在該表所關乎的財政年度終結時的業務狀況;
- (c) 該損益表是否真實而中肯地反映該持牌法團或有聯繫實體(視屬何情況而定)在該表所關乎的財政年度的盈虧狀況;
- (d) (就持牌法團而言) 第 3(1)(b) 或 (2)(b) 條(視屬何情況而定) 提述的每份申報表是否均按該法團的紀錄正確地編製而成, 如該等申報表並非正確地編製而成的, 則指出不正確之處的性質及程度; (2003 年第 45 號法律公告)
- (e) (在適用範圍內) 該持牌法團或有聯繫實體(視屬何情況而定) 在有關財政年度內是否備有足夠的監控系統以確保遵從——
- (i) 《證券及期貨(客戶款項)規則》(第 571 章, 附屬法例 I) 第 4、5、6、8(4)、10 及 11 條; 及
- (ii) 《證券及期貨(客戶證券)規則》(第 571 章, 附屬法例 H) 第 4(4)、5、10(1) 及 12 條;
- (f) (在適用範圍內) 在有關財政年度內, 該持牌法團或有聯繫實體(視屬何情況而定) 是否已遵從——
- (i) 《證券及期貨(備存紀錄)規則》(第 571 章, 附屬法例 O) 第 3 及 4 條;
- (ii) 《證券及期貨(客戶款項)規則》(第 571 章, 附屬法例 I) 第 4、5、6、8(4)、10 及 11 條; 及
- (iii) 《證券及期貨(客戶證券)規則》(第 571 章, 附屬法例 H) 第 4(4)、5、10(1) 及 12 條; 及

shall contain a statement by the auditor as to whether, in the auditor's opinion—

- (a) the profit and loss account and the balance sheet are in accordance with the records kept by the licensed corporation or the associated entity (as the case may be) under the Securities and Futures (Keeping of Records) Rules (Cap. 571 sub. leg. O) and satisfy the requirements of these Rules;
- (b) the balance sheet gives a true and fair view of the state of affairs of the licensed corporation or the associated entity (as the case may be) as at the end of the financial year to which it relates;
- (c) the profit and loss account gives a true and fair view of the profit or loss of the licensed corporation or the associated entity (as the case may be) for the financial year to which it relates;
- (d) in the case of a licensed corporation, each of the returns as referred to in section 3(1)(b) or (2)(b) (as the case may be) is correctly compiled from the records of the licensed corporation or, if not correctly compiled, the nature and extent of the incorrectness;
- (e) in so far as applicable, during the financial year in question, the licensed corporation or the associated entity (as the case may be) had systems of control in place that were adequate to ensure compliance with—
- (i) sections 4, 5, 6, 8(4), 10 and 11 of the Securities and Futures (Client Money) Rules (Cap. 571 sub. leg. I); and
- (ii) sections 4(4), 5, 10(1) and 12 of the Securities and Futures (Client Securities) Rules (Cap. 571 sub. leg. H);

- (g) (就持牌法團而言)該法團是否看來已在有關財政年度內違反《證券及期貨(財政資源)規則》(第 571 章, 附屬法例 N)。
- (2) 持牌法團或中介人的有聯繫實體(視屬何情況而定)可就同一財政年度呈交 2 份獨立的核數師報告,其中一份報告載有有關核數師關於第(1)(a)、(b)及(c)款提述事宜的有關核數師的陳述,而另一份報告則載有關於第(1)(d)、(e)、(f)及(g)款提述事宜的有關核數師的陳述。

#### 5. 核數師須根據本條例第 157 條報告的事項

就本條例第 157(3) 條中的**訂明規定**的定義而言,以下條文屬訂明規定——

- (a) 《證券及期貨(備存紀錄)規則》(第 571 章,附屬法例 O)第 3 及 4 條;
- (b) 《證券及期貨(客戶款項)規則》(第 571 章,附屬法例 I)第 4、5、6、8(4)、10 及 11 條;

- (f) in so far as applicable, during the financial year in question, the licensed corporation or the associated entity (as the case may be) has complied with—
- (i) sections 3 and 4 of the Securities and Futures (Keeping of Records) Rules (Cap. 571 sub. leg. O);
- (ii) sections 4, 5, 6, 8(4), 10 and 11 of the Securities and Futures (Client Money) Rules (Cap. 571 sub. leg. I); and
- (iii) sections 4(4), 5, 10(1) and 12 of the Securities and Futures (Client Securities) Rules (Cap. 571 sub. leg. H); and
- (g) in the case of a licensed corporation, there appears to have been any contravention of the Securities and Futures (Financial Resources) Rules (Cap. 571 sub. leg. N) by the licensed corporation during the financial year in question.
- (2) A licensed corporation or an associated entity of an intermediary (as the case may be) may submit 2 separate auditor's reports in respect of a financial year, one containing a statement by the auditor concerning the matters referred to in subsection (1)(a), (b) and (c) and the other containing a statement by the auditor concerning the matters referred to in subsection (1)(d), (e), (f) and (g).

#### 5. Matters reportable by auditors under section 157 of the Ordinance

The following provisions are prescribed requirements for the purposes of the definition of **prescribed requirement** in section 157(3) of the Ordinance—

- (a) sections 3 and 4 of the Securities and Futures (Keeping of Records) Rules (Cap. 571 sub. leg. O);



- (c) 《證券及期貨(客戶證券)規則》(第 571 章, 附屬法例 H) 第 4(4)、5、10(1) 及 12 條。

- (b) sections 4, 5, 6, 8(4), 10 and 11 of the Securities and Futures (Client Money) Rules (Cap. 571 sub. leg. I);
- (c) sections 4(4), 5, 10(1) and 12 of the Securities and Futures (Client Securities) Rules (Cap. 571 sub. leg. H).