

為簡化申請手續，註冊小型工程承建商（公司）的申請人可不必在現階段呈交此文件。然而，申請人須提交承諾書（表格UL1），承諾在本署要求時能呈交有關文件。

FAREN CORPORATION COMPANY LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED (LATEST YEAR)

必須提交申請日期
起計18個月內經審
計的財務報表

YYY & CO., (CPA) LIMITED
Certified Public Accountants, Hong Kong

FAREN CORPORATION COMPANY LIMITED

REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED LATEST YEAR

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必須提交申請日期
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草稿

INDEPENDENT AUDITOR'S REPORT
TO THE SHAREHOLDERS OF
FAREN CORPORATION COMPANY LIMITED

此樣本只顯示部
份核數師報告作
參考用途

Basis for Qualified Opinion

In common with many businesses of similar size and organization, the Company's system of control is dependent upon the close involvement of the director. Where we have accepted assurances from the Directors on the completeness of accounting records, there still exists some uncertainties as to whether all information that is relevant to the preparation of the financial statements have been provided to us and all the Company's transactions have been reflected in the records.

Bank confirmation letter in respect of cash at bank amounted to HK\$9,999 has not been received by us and the amount was verified only by original bank statements. Accordingly, we were unable to satisfy ourselves on the completeness of any special arrangements, restrictions or commitments held with the bank.

Qualified Opinion

In our opinion, except for the possible effects of matter described in the basis for qualified opinion paragraph, the financial statements of the Company for the year ended 31st March, xxxx are prepared, in all material respects, in accordance with the SME-FRS and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Report on Other Matters under Sections 407(2) and 407(3) of the Hong Kong Companies Ordinance
In respect alone of the inability to obtain sufficient appropriate audit evidence as described in the Basis of

Qualified Opinion paragraph above:

- we were unable to determine whether adequate accounting records had been kept; and
- we have not obtained all the information and explanations that, to the best of our knowledge and belief, are necessary and material for the purpose of the audit.

YYY & CO. (CPA) LIMITED
Certified Public Accountants,
Hong Kong.
30 SEPTEMBER 2019

核數師報告內不應顯示有任何“保留/負面意見”或“免責聲明”
(即“Qualified / Adverse Opinions”
或“Disclaimer of Opinion”).

FAREN CORPORATION COMPANY LIMITED

BALANCE SHEET

此樣本只顯示部份經審計財務報表作參考用途

	NOTE	HK\$	Year xxxx HK\$	Preceding Year xxxx HK\$
ASSETS				
<i>Non-current assets</i>				
Property, plant and equipment	9		1,140	--
<i>Current assets</i>				
Trade and other receivables		33,570		114,525
Cash at bank		266,812		161,837
		<u>300,382</u>		<u>276,362</u>
<i>Current liabilities</i>				
Accruals	(6,872)	(9,075)
Tax payable	8(b)	(11,004)		(6,250)
Bank overdraft	10	(27,832)		--
Hire purchase creditors	11	--		(16,709)
Amounts due to directors	12	(52,215)		(2,925)
		<u>(97,923)</u>		<u>(34,959)</u>
Net current assets (Working Capital) (營運資金)			<u>202,459</u>	<u>241,403</u>
NET ASSETS (Employed Capital) (業務資本)			<u>202,459</u>	<u>240,403</u>
EQUITY				
Issued capital			10,000	10,000
Retained profits			192,459	230,403
TOTAL EQUITY / SHAREHOLDER'S FUND (Employed Capital) (業務資本)			<u>202,459</u>	<u>240,403</u>

必須顯示申請日期起計18個月內的資產負債表

營運資金(即流動資產淨額)最近年度須保持正數結餘。

Director DONG mi shu

Director DONG shi jiang

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

業務資本 (即資產淨額)需不少於屋宇署現行通告函件指明金額的證明;該通告函件闡述“承建商註冊制度下承建商取用資源”及“小型工程承建商註冊制度下承建商取用資源的評審準則”的相關事宜。