

地產代理監管局
ESTATE AGENTS AUTHORITY

成就專業 服務香港

TOGETHER WE
ESTABLISH,
ADVOCATE and
ACHIEVE



2021/22

年報 ANNUAL REPORT

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主要統計數字一覽

Key Figures at a Glance

牌照及營業詳情說明書數目(截至2022年3月31日)
Number of Licences and Statements of
Particulars of Business (as at 31/3/2022)



23,035

營業員牌照
Salesperson's Licence

18,981

地產代理(個人)牌照
Estate Agent's Licence
(individual)



3,915

地產代理(公司)牌照
Estate Agent's Licence
(company)

7,160

營業詳情說明書
Statement of particulars
of business



巡查次數(2021/22 年度)
Number of Compliance Inspections (2021/22)



1,280

一手樓盤銷售點
At First-sale Sites*

776

地產代理商舖
At Estate Agency
Shops



1,311

有關反洗錢及反恐怖分子資金籌集規定
About Anti-Money Laundering/
Counter-Terrorist Financing regulations

1,101

網上廣告
Online Advertisements



* 包括樓盤所在處、樓盤銷售處及其附近。

* Includes the development sites, sales offices and vicinity areas.

考生人數(2021/22 年度)
Number of Examination Candidates (2021/22)



5,236

地產代理資格考試
Estate Agents
Qualifying Examination

6,556

營業員資格考試
Salespersons
Qualifying Examination



被暫時吊銷 / 撤銷的牌照數目(2021/22 年度)
Number of Licences Suspended / Revoked
(2021/22)



18

暫時吊銷
Suspended

32

撤銷
Revoked



投訴個案(2021/22 年度)
Number of Complaint Cases (2021/22)



285

開立的個案
Opened

278

已完成的個案*
Completed*



* 部分是往年接獲的個案，當中包括表面證據成立並轉介予紀律委員會處理的個案，以及由投訴及行動部處理的表面證據不成立的個案。

* Some cases completed in the year were brought forward from previous years. The figures include prima facie cases referred to and dealt with by the Disciplinary Committee and non-prima facie cases disposed of by the Complaints and Enforcement Sections.

持續專業進修活動的參與人次(2021/22 年度)
Number of Enrolments in Continuing
Professional Development Activities (2021/22)



52,682



關於我們

地產代理監管局(「監管局」)是於1997年11月根據《地產代理條例》而成立的法定機構，主要職能包括規管香港地產代理業界的執業；推動業界行事持正；以及鼓勵行業培訓，確保從業員符合道德操守。

監管局舉辦資格考試、發出個人和公司牌照、處理對從業員的投訴、執行巡查工作，以及對違反《地產代理條例》的地產代理從業員施行紀律處分。監管局亦為業界舉辦專業發展活動，並推動消費者教育。

監管局是財政自給的機構。監管局成員由香港特別行政區行政長官委任，設有正、副主席各一名及不多於18名普通成員。成員來自社會多個界別，包括地產代理行業。

About Us

The Estate Agents Authority (“EAA”) is a statutory body established in November 1997 under the Estate Agents Ordinance (“EAO”). Its principal functions are to regulate the practice of the estate agency trade in Hong Kong, promote integrity and competence within the industry, and facilitate training for practitioners to ensure a proper standard of conduct.

The EAA organises qualifying examinations, issues licences to individuals and companies, handles complaints against licensees, conducts compliance inspections and metes out disciplinary sanctions to practitioners who have breached the EAO. The EAA also organises activities for the professional development of the trade and promotion of consumer education.

The EAA is a self-financing body. It consists of a Chairman, a Vice-chairman, and not more than 18 ordinary members from various sectors in the community, including the estate agency sector. The Chairman, Vice-chairman and every ordinary member are appointed by the Chief Executive of the Hong Kong Special Administrative Region.



願景與使命

我們的願景

監管局致力於

- 在規管地產代理業界的執業上追求卓越成績，以保障消費者的權益；及
- 支持地產代理專業不斷發展，以獲取社會尊重。

我們的使命

規管香港地產代理業的執業，提升從業員的專業能力，並為業界訂立高的道德標準和操守。

Vision & Mission

Our Vision

The EAA strives for

- excellence in regulating the practice of the estate agency trade, for the protection of consumers' interests; and
- supporting the development of an estate agency profession worthy of the respect of the community.

Our Mission

To regulate the practice of estate agency in Hong Kong, raise the competence of practitioners and set high standards of ethics and conduct befitting the trade.



主席的話
Chairman's Message



廖玉玲

太平紳士
主席

Ms Elaine LIU

JP
Chairman

主席的話

Chairman's Message



主席的話

今年是本人於地產代理監管局(「監管局」)董事局服務的第14年。

到達里程碑

監管局去年揭開了新的一章。我們於柴灣辦事處的同座大廈購入了另一間辦事處，大部分員工已經順利遷入。新辦事處象徵監管局的一個里程碑，為未來發展奠定了堅實穩定的基礎，讓監管局履行其監管地產代理業務的職責，推動業界的誠信及能力，同時體現監管局致力服務社會及維持可持續發展的承諾。

在這穩固的基礎下，我們攜手邁進2022年並一起見證監管局成立25周年。

相信大家也同意，與25年前相比，地產代理的執業更有規範。這正是監管局在過去四分之一世紀的耕耘所取得的成果。隨着我們建立了更有效的把關機制，行業的服務質素和專業誠信亦得以改善。我們見證了業界的轉變，例如入行人士擁有更高學歷或其他專業背景、業界進一步廣泛應用科技，並更加醒覺要保持專業。對於業界，局方倡導他們要成為「5A代理」。對於市民，我們鼓勵他們成為「精明的消費者」。對於監管局，我們繼續既緊貼業界及社會的動向，同時堅守核心專業水平及誠信。

堅定不移地面對前所未有的挑戰

監管局的成績得來不易。近年來，監管局和地產代理行業同樣抵擋了疫情及社會動盪帶來的風浪、征服了重重困難。面對香港社會及經濟前所未有的挑戰，我們堅守掌舵，繼續揚帆前航。

Chairman's Message

This is the 14th year of my service on the board of the Estate Agents Authority ("EAA").

A milestone reached

Last year, the EAA started a new chapter. We purchased our second office in Chai Wan. Most of the EAA staff reunited in our own premises located in the same building. The new office is a milestone for the EAA. It represents a strong and stable foundation on which the EAA performs its role as the regulator of the practice of the estate agents, as well as its role in promoting the integrity and competence of the estate agents. It also evidences our commitment to serving the Hong Kong society and maintaining a sustainable development of the EAA.

With this stable foundation, we step into 2022 and will celebrate the 25th anniversary of the EAA's establishment.

I believe you will agree with me that the practice of the estate agents today is better regulated than 25 years ago. This is the accomplishment of the EAA in the past quarter of a century. With the effective gatekeeping mechanism in place, there was an improvement in the quality and integrity of the trade's services. We have witnessed dynamic changes in the trade, take for instance, entrants to the trade came with higher educational level or other professional backgrounds, technology was widely adopted in the practice of estate agency trade, and the trade's alertness on professionalism heightened. To the trade, we advocate the value of being a "5A agents". To the public, we encourage them to be "smart consumers". To ourselves, we strive to continue our work closely in touch with the changing trends of the trade and the community but without any compromise on the core professional standard and integrity.

Facing unprecedented challenges, the EAA stood strong

The accomplishments of the EAA do not come easily, especially in the recent years. The EAA and the estate agency industry have both weathered the storm and overcome the obstacles triggered by the pandemic and the social unrest in the recent years. Facing the unprecedented challenges to Hong Kong society and the economy, we maintained a firm grab of the helm and sailed on.



監管局的主要法定職能是規管和監察地產代理的運作，必須制定嚴格及有效的紀律監管機制。本人曾擔任紀律委員會主席八年、牌照委員會主席兩年、第28條調查委員會主席兩年，並為現任監管局主席，為業界執業操守制定公平及嚴謹的紀律機制，一直是監管局的優先工作。我們利用先進的數據分析技術，巡查物業網站及廣告是否合規。我們對違規個案進行嚴厲制裁，阻止不當行為。

一個良好的規管制度，不能單靠紀律制裁維繫，更需要以教育、宣傳及培訓並行。除了向持牌人灌輸培訓的重要性外，監管局亦不遺餘力地教育公眾留意在物業交易中的潛在陷阱。特別是有關境外物業買

The EAA's principal statutory function is to regulate and control the practice of the estate agents. A firm and effective scheme on disciplinary matters is essential. I could tell from my experience as the Chairman of the Disciplinary Committee for 8 years, the Licensing Committee for two years, the Section 28 Investigation Committee for two years, and being the Chairman of the Authority, the maintenance of a fair and firm scheme on disciplinary matters regulating the practice of the trade has always been a priority. Advanced data analysis technology was adopted in the conduct of online compliance checks on property portals and advertisements. Strict sanctions would be imposed in the right cases and malpractices deterred.

A good regulatory regime should not be maintained only by disciplinary sanction. Education, promotion and training must go hand in hand with sanction. In addition to instilling to the licensees the importance of training, the EAA spared no effort in the education of the public on their awareness of possible pitfalls in property transactions. We have

主席的話

Chairman's Message



賣，雖然這並不屬於監管局的法定職能之內，但我們仍然推出了不少教育，以協助消費者作出明智選擇。過往，我們曾舉辦多場公眾講座，為消費者提供實用的建議，推動地產代理在不同的物業買賣中，時刻保持專業水平。

服務大眾

我們一同為香港人服務，啟發業界為社會作出貢獻，推動業界積極參與我們舉辦的企業社會責任計劃。在2021/22年度，監管局推出了第四個企業社會責任項目－「節能有『理』嘉許計劃」。正如項目名稱所示，計劃目的在於節能。活動的結果令人鼓舞。逾900家地產代理商舖參加計劃，合共節省超過25萬度電，相當於一部一匹冷氣機連續運行25萬小時的耗電量！

提升專業水平為重中之重

「5A代理」不僅是一個口號，更是我們為持牌人制定的目標，期望他們能堅守專業。雖然持續專業進修計劃的必要內容是地產代理業的知識、法規及執業，我們同樣重視實踐，以協助持牌人獲得「三言兩與」的特質，例如「言之有物」及「與時並進」。當然，「言而有信」及「言出必行」特質也是業界和監管局基石的一部分。

迎接未來25年

為紀念監管局今年成立25周年，局方將推出一系列活動。這正是回顧過去、擁抱未來的時機。踏入25「歲」，我們已積累經驗、打好基礎，從中汲取教訓，從而改善我們的工作。正如我們的周年紀念標語「成就專業 服務香港」帶出，監管局在過去25年來為香港社會提供卓越服務，未來亦將繼續緊守崗位，有效地履行法定職能。監管局仍然年輕和充滿活力，局方和地產代理行業尚有很大的成長空間，未來也有無限可能待我們探索。

also walked an extra mile to cover important area of non-local property purchases although strictly speaking this is not within the ambit of our statutory function. We promoted and impressed on consumers' awareness of making informed and smart choices. We organised many seminars and workshops to give practical tips to consumers on this area. We advocated a healthy and professional environment for the practice of the estate agents in all aspects of property transactions.

Together we serve

Together, we serve. We serve Hong Kong people. We inspired the trade to contribute to the society. One of our initiatives is the Corporate Social Responsibility ("CSR") projects with active participation of the trade. In 2021/22, the EAA launched the fourth CSR project, the "Estate Agents Energy Saving Award Scheme". As the name of the project suggests, energy saving was the target. The results were encouraging. Over 900 estate agency shops participated and over 250,000 units of electricity were saved – which is equal to the electricity consumption of a one-HP air conditioner running continuously for 250,000 hours!

Professionalism is the pinnacle

The "5A agent" is not only a slogan but a target for our licensees. We expect our licensees to uphold professionalism. While learning the knowledge, law and practice of estate agency are essential focus of our Continuing Professional Development Scheme ("CPD Scheme"), we place equal emphasis on practical courses to facilitate licensees to attain the "5A" qualities such as "Ability" and "Advancement". The qualities of "Accountability" and "Adherence" are also part of the cornerstone of the trade and the EAA.

Embrace our next 25 years

To commemorate our 25th anniversary this year, the EAA will launch a series of events. It is a time to review the past and embrace the future. At the "age" of 25, we accumulated experiences and laid our foundation, we learnt some lessons from which we modified and advanced our works. As we put forward through our anniversary slogan: "Together we **E**stablish, **A**dvocate and **A**chieve (成就專業 服務香港)". The EAA has delivered an exemplary service to Hong Kong society over the past 25 years. It will continue to discharge the statutory functions faithfully and effectively. The EAA is still young and energetic. There is plenty of room for the EAA and the estate agency trade to grow and there are also infinite possibilities for us to explore.



在我們揭開新一章、攜手創造美好明天的同時，本人必須向所有前任及現任董事局成員、監管局行政部門、政府當局、地產代理業和監管局的其他持份者致敬，感謝他們多年來堅定不移的支持。正是因為大家攜手合作，才能令行業不斷進步。讓我們一同在不同崗位上共同向未來啟航、乘風破浪，探索新領域。

廖玉玲太平紳士
主席

While we turn to a new chapter and work towards a better tomorrow, I must pay tribute to all former and present Board members, EAA Administration, the Government, the estate agency trade and other stakeholders of the EAA, for their continuing support along these years. It is our concerted effort that made the industry advance. Let us set sail for the future in different capacities, break the waves and discover our new continent together.

Elaine LIU, JP
Chairman



行政總裁匯報

Report of the
Chief Executive
Officer





韓婉萍
行政總裁

Ruby HON Yuen-ping
Chief Executive Officer





行政總裁匯報

本人作為地產代理監管局(「監管局」)行政總裁提呈第九份年報之際，2019冠狀病毒病疫情陰霾仍然持續。因應第五波疫情實行的收緊社交距離措施對各行各業造成明顯影響，而監管局亦不能倖免。縱然如此，監管局團隊在面對重重挑戰的同時，仍努力不懈積極行動，盡力減輕疫情帶來的影響。正因如此，我們於本年度的主要工作得以達標。

第五波疫情下的特別措施

因應疫情帶來的阻滯及不明朗因素，監管局迅速調整日常運作流程，並採取特別措施，包括辦公室暫停對外開放及提升電腦伺服器容量，以方便員工在家工作。

此外，為應對社會上的「新常態」，監管局安排員工以電子方式處理牌照申請，並運用更多資訊科技工具，加強檢查網上物業廣告及網上平台是否合規。監管局亦改以網上形式招聘員工，如舉行網上筆試及以視像會議進行面試。對公眾方面，我們於年內安排網上公開講座、網絡媒體採訪及網上新聞發佈會，以及持續專業進修計劃的網絡研討會。我們亦考慮於稍後適時舉行網上紀律研訊。

為地產代理行業把關

根據政府統計數字，於2021/22財政年度，物業成交總數比去年同期增長4.3%，達到87,030宗，總成交金額為8,340億元，比2020/21年度高出13.1%。物業成交量和成交價值回升，吸引更多人投身地產代理行業。

雖然年內因疫情而取消了四場資格考試，但報名參加資格考試的總人數比去年增加13%，而2022年2月的持牌人人數更創下歷史新高達42,408人。

Report of the Chief Executive Officer

The impact of the COVID-19 pandemic continues as I present my ninth report as the Chief Executive Officer (“CEO”) of the Estate Agents Authority (“EAA”). The tightening measures due to the fifth wave of the pandemic had caused notable disruptions to businesses and every walk of life and the EAA was no exception. Notwithstanding, the EAA team remained responsive and diligent and made every effort to mitigate the disruptions. As a result, we were able to accomplish our major targets in the year.

Special measures under the fifth wave of the pandemic

Amidst the adversity and uncertainty brought by the pandemic, the EAA made swift adjustments to its daily operations. Special measures were carried out under the fifth wave of the pandemic, including closing our offices to the public temporarily and increasing the capacity of our computer server to facilitate our staff to work from home.

Further, in response to the “new normal” in society, the EAA arranged for staff to process licence applications by electronic means and employed more information technology tools to step up online compliance checks on property advertisements and portals. The EAA also switched its staff recruitment procedure to an online format, such that written tests were conducted online and interviews for candidates administered through video conferencing. For the public, we arranged online public seminars, online media interviews and online press conferences, as well as CPD webinars during the year. In the next phase, we would consider conducting online inquiry hearings, as and when appropriate.

Gatekeeping the estate agency trade

According to the government statistics, in the financial year of 2021/22, the total number of property transactions recorded a year-on-year increase of 4.3%, amounting to 87,030, with a total consideration of \$834 billion, which is 13.1% higher than 2020/21. The reviving property transactions and value attracted more persons entering the trade.

Though four qualifying examinations were cancelled due to the pandemic during the year, the overall number of candidates registered for the qualifying examinations recorded an increase of 13% when compared with the previous year and the number of licensees hit a record high to 42,408 in February 2022.



2021/22年度中，監管局共接獲285宗投訴，比2020/21年度的380宗投訴減少25%，而接獲有關違規廣告的投訴也有所下跌。常見的投訴類別包括：不當處理臨時買賣合約(或臨時租約)，以及提供不準確或具誤導性的物業資料。

此外，監管局共進行了3,357次抽查，比去年增加23.4%，以確保業界守法從規。其中1,280次抽查是在一手樓盤銷售點進行，766次抽查於地產代理商舖進行。監管局亦於年內對網上物業廣告進行1,101次篩查。

2021/22年度中，監管局合共撤銷了32個牌照，這是由於有關持牌人不再符合相關發牌條件。局方亦裁決了318宗違規個案，合共有313名持牌人被紀律處分。

In 2021/22, the EAA received 285 complaints, a decrease of 25% from 380 complaints in 2020/21. The complaints concerning non-compliant advertisements also recorded a decrease. The common categories of complaints included mishandling of provisional agreements for sale and purchase (or provisional tenancy agreements), and providing inaccurate or misleading property information.

Furthermore, the EAA conducted a total of 3,357 inspections to ensure the trade's compliance, which was a 23.4% increase compared to the previous year. Among these inspections, 1,280 checks were conducted at first-sale sites and 766 visits were paid to estate agency shops. In addition, the EAA also screened online property advertisements 1,101 times during the year.

In 2021/22, the EAA revoked a total of 32 licences because those licensees were no longer eligible to hold a licence. The EAA has also adjudicated 318 non-complaint cases and a total of 313 licensees were disciplined.





(左起) 監管局執行總監陳汝傲先生、行政總裁韓婉萍女士、規管及法律總監梁德麗女士以及服務及專業發展總監王頌恩先生 (form left) EAA Director of Operations Mr Chan U Keng, Chief Executive Officer Ms Ruby Hon, Director of Regulatory Affairs and General Counsel Ms Juliet Leung and Director of Services and Professional Development Mr Ivan Wong

公眾關注購買香港境外物業的問題

由於現今有些消費者鍾情購買香港境外物業，消費者委員會於2021年10月發佈了一份有關提升相關消費者保障的研究報告。監管局及政府詳細研究該報告，並與不同持份者舉行會議討論該會的建議，當中包括要求所有從事銷售香港境外一手住宅物業的地產代理必須取得牌照。

Public concern on issues arising from purchasing properties situated outside Hong Kong (POH)

As nowadays some consumers are interested in purchasing properties situated outside Hong Kong ("POH"), the Consumer Council in October 2021 issued a study report on enhancing consumer protection in the purchase of POH. The EAA and the Government studied the report at length and held meetings with various groups of stakeholders to discuss the Council's recommendations, which include, *inter alia*, requiring all estate agents who engage in the sale of first-hand residential POH to be licensed.



根據監管局近年來接獲的投訴，大部分有關香港境外物業的投訴均源自賣方／發展商。在此情況下，任何針對地產代理的建議措施，均未能解決與賣方／發展商或樓盤本身有關的問題。值得注意的是，即使所有地產代理在銷售香港境外物業時均受監管，賣方／發展商仍然可以不經代理，直接進行香港境外物業銷售，或通過網絡進行宣傳活動。因此，任何試圖僅針對地產代理的監管措施不太可能奏效。此外，任何試圖限制香港境外物業必須透過香港持牌地產代理銷售的做法，均違背自由貿易原則，剝奪消費者直接從賣方／發展商購買香港境外物業的基本權利。因此，透過消費者教育提醒準買家在購買香港境外物業時要留意所涉及的風險，才至為重要。就該報告，監管局及政府一直在研究處理路向。

一直以來，監管局不遺餘力地就此議題作出多方面的消費者教育，如舉辦公開講座、進行網絡宣傳、在各大電視台及電台推出短片及聲帶、安排傳媒採訪、撰寫文章，及通過傳媒向公眾派發《境外置業要「究」SMART》小冊子等，提醒公眾有關購買香港境外物業所涉及的風險。未來一年，監管局將繼續就此議題進行有關教育工作。

According to the complaints received by the EAA in recent years, most issues in relation to POH originated from the vendors/developers. Such being the case, any proposed measures targeting estate agents could not resolve issues that are concerned with the vendors/developers or the projects themselves. It should be noted that even if all estate agents were regulated in the sale of POH, vendors/developers can still conduct their POH sales directly without involving agents or they could conduct their promotional activities online, rendering any attempted regulation of estate agents alone unlikely to be effective. Moreover, any attempt to restrict the sales of POH in Hong Kong through licensed estate agents only will act contrary to the principle of free trade and will also deprive consumers of their basic right to purchase the POH direct from the vendors/developers. Hence, consumer education to remind potential buyers to be wary of the risks involved in a POH purchase remains paramount. The EAA and the Government have been considering the way forward in response to the report.

As always, the EAA continues to spare no effort in educating consumers on this issue by various means, e.g. organising public seminars, launching waves of online promotions and an Announcement in the Public Interest (“API”) on major TV and radio stations, arranging media interviews, articles write-ups and distributing the booklet titled “*Purchasing Non-local Properties Be SMART*” through media to the public with the aim to remind them of the risks involved in purchasing POH. The EAA will continue its educational efforts on this subject in the coming year.



提升行業專業水平及形象

為提升行業專業水平，並推動地產代理商舖的從業員持續進修，監管局將繼續透過「地產代理商舖專業進修嘉許獎章」計劃，表揚獲獎的地產代理商舖員工參與持續專業進修。本年度合共有188家地產代理商舖因積極參與持續專業進修計劃而獲頒商舖嘉許獎章，創下過去10年來的最高紀錄。

受到2019冠狀病毒病疫情影響，網上學習的發展迅速，監管局亦適時推出更多的網絡研討會／網上培訓課程，並將其納入為持續專業進修計劃下的活動模式，為業界推出更多新的網上學習課程。年內，網上學習課程及網絡研討會的報名人數比去年上升71%。在政府「第二輪防疫抗疫基金：技能提升配對資助計劃」下，監管局委託了香港大學專業進修學院推出兩個嶄新的持續專業進修培訓課程：「土地查冊學英文」及「以智能電話製作樓盤影片」，供持牌人免費參加，反應非常踴躍。

此外，監管局於2021年4月推出「節能有『理』嘉許計劃」，以鼓勵地產代理商舖減少碳排放，攜手對抗全球暖化，為保護地球作出貢獻，獲得業界的積極支持。逾900間地產代理商舖報名參加計劃，其中合共有387間地產代理商舖獲得獎項。該計劃成功向公眾展示業界正面積極和關懷的態度，結果令人鼓舞。

25周年紀念及展望

2021年，監管局於柴灣辦事處的同座大廈內購入另一層辦公室後，大部分員工皆已遷往柴灣的兩個辦公室工作。長遠來說，搬遷將有助穩定監管局的營運成本及促進局方順利運作。

2022年是《地產代理條例》頒佈及監管局成立25周年。監管局將繼續致力提升業界成為值得市民信賴及尊重的專業，令業界更加守法巡規，並推動消費者教育，驅使業界為香港作出更大貢獻。為慶祝周年紀念，監管局會舉辦一連串活動及紀念儀式。

Enhancing the professionalism and image of the trade

To enhance the professionalism of the trade and facilitate continuous learning of estate agents in estate agency shops, the EAA continues to promote the CPD Mark for the Estate Agencies Award Scheme as a recognition for the continuous professional advancement made by the staff of the awarded estate agency shops. A total of 188 estate agency shops were awarded the CPD Mark in the year for their active participation in the Continuing Professional Development Scheme, which is a record high in the past 10 years.

As the COVID-19 pandemic accelerated the development of the online learning mode, the EAA has launched more webinars/online training classes as a new activity mode under the CPD scheme and launched more new e-learning programmes for the trade. During the year, the number of enrolments of the e-learning programmes and webinars increased by 71% compared with the previous year. With the subsidy from the Government Matching Grant Scheme for Skill Upgrading under the second round of the Anti-epidemic Fund, the EAA has also appointed HKU SPACE to launch two brand new CPD training courses, namely, "Learning English through Land Search" and "Video Production for Estate Agency Trade Using Smartphone" which were free-of-charge for licensees to join and the response was overwhelming.

In addition, the EAA launched an "Estate Agents Energy Saving Award Scheme" in April 2021 with a view to encouraging estate agents to contribute to protecting the planet by joining hands in fighting against global warming through reducing carbon emissions, which received positive support from the trade. Over 900 estate agency shops enrolled in the scheme and a total of 387 participating estate agency shops were awarded. The result of the Scheme is encouraging as it demonstrated to the public the positive and caring attitude of the trade.

25th Anniversary and outlook

In 2021, the EAA purchased another office premises in the same building of our existing Chai Wan office. Since then, most of our staff moved to the two offices in Chai Wan. The relocation would help stabilise the EAA's operating cost in the long run and maintain a smooth operation of the EAA.

The year 2022 marks the 25th Anniversary of the enactment of the Estate Agents Ordinance and the establishment of the EAA. The EAA will continue to spare no effort in elevating the trade to a profession worthy of public trust and respect and in strengthening trade compliances and promoting consumer education, so that the trade can make greater contributions to Hong Kong. To celebrate the occasion, a series of events and a ceremony will be held.



鳴謝

受到第五波疫情的衝擊，2021/22年度無疑是充滿挑戰的一年。本人衷心感謝政府、監管局董事局主席、副主席和各位委員會主席、監管局現任和前任成員、以及所有持份者的鼎力支持，使監管局能夠順利運作，為公眾提供最佳服務。與此同時，監管局員工亦在各位總監的賢能領導下，在過去一年繼續全情投入努力工作。本人對他們的專業和承擔深感自豪。

本人認為，監管局在過去25年盡職盡責、充分履行其法定職能，致力規管香港地產代理行業的執業，並提升從業員的能力，為行業制定高標準的操守規範。監管局會繼續為將來做好準備，迎接疫情過後的新機遇及更光明的未來日子。

韓婉萍

行政總裁

A word of thanks

2021/22 was a challenging year especially under the impact of the fifth wave of the pandemic. I sincerely appreciate the indispensable support of the Government, the EAA's Board Chairman, Vice-chairman and Committee Chairpersons, past and present EAA members, and all our stakeholders so that the EAA can smoothly operate and deliver its best. In the same vein, the staff of the EAA under the able leadership of the respective Directors have put in another year of dedicated hard work and relentless efforts. I am proud of their professionalism and strong commitment.

I believe that the EAA has dutifully discharged its statutory functions in regulating the practice of estate agency in Hong Kong, raising the competence of practitioners and setting high standards of ethics for the trade in the past 25 years. The EAA will continue to gear up and look forward to a brighter future, full of new opportunities, after the pandemic.

Ruby HON Yuen-ping

Chief Executive Officer





機構管治
Corporate
Governance





為加強公眾對監管局信任及以持份者的最佳利益為依歸，監管局致力提升機構管治，在履行《地產代理條例》下的職責時，維持高度誠信、公正、問責性和透明度。

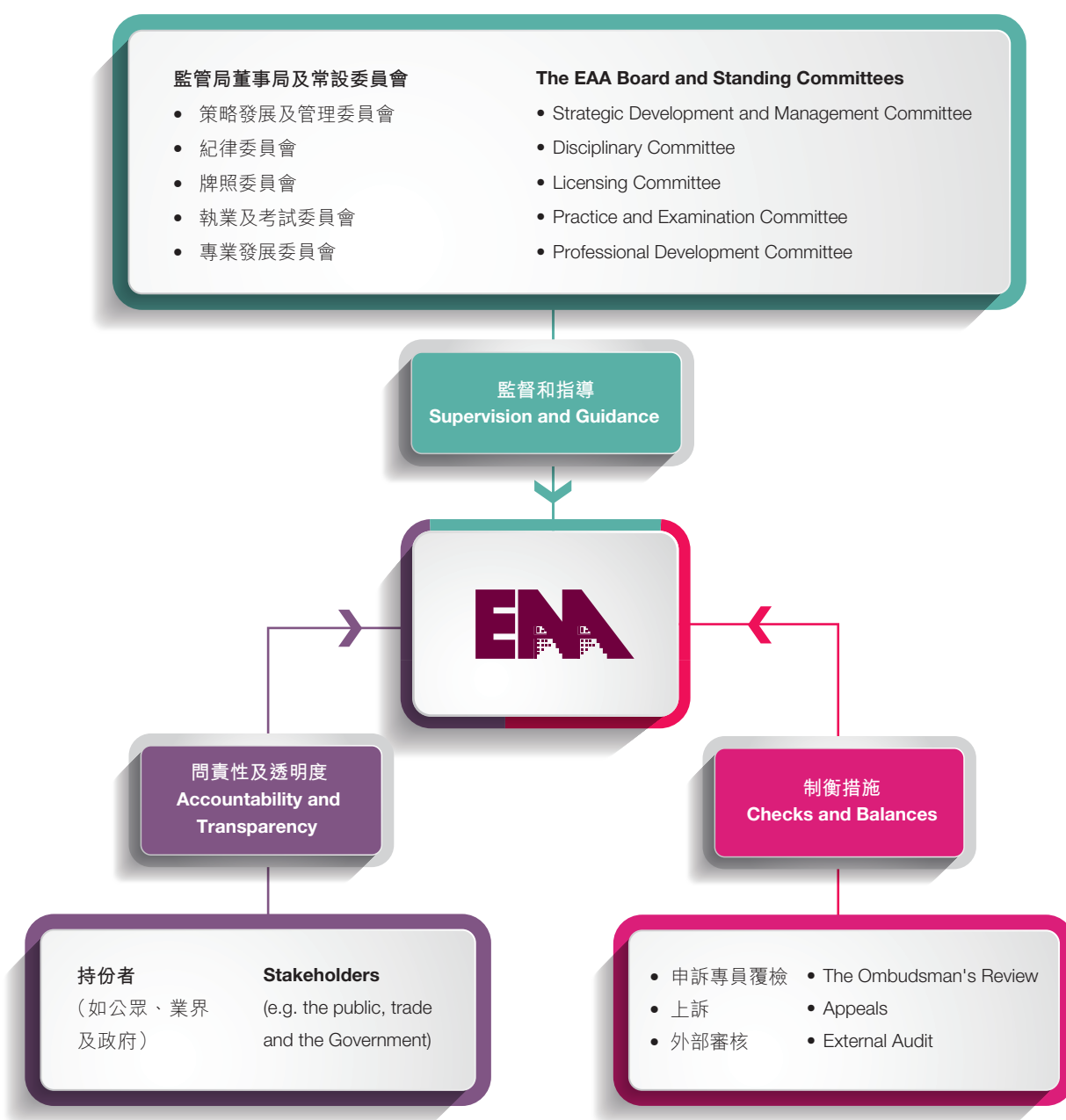
To enhance public trust in the Estate Agents Authority (“EAA”) and for the best interests of its stakeholders, the EAA spares no effort in taking corporate governance to a higher level and reaching a high standard of integrity, impartiality, accountability and transparency when discharging its duties under the Estate Agents Ordinance (“EAO”).

機構管治框架

機構管治架構

Governance Framework

Governance structure





監管局董事局及其組成

董事局

董事局是監管局的最高決策組織，負責制定監管局整體策略方向及政策，例如制定及通過機構發展計劃、年度工作計劃、年度預算案，以及負責管理及監察監管局行政部門的表現。

董事局的組成

《地產代理條例》對監管局董事局的組成有所訂明。董事局設有正、副主席各一名及不多於 18 名普通成員。成員來自社會上不同界別，包括地產代理行業和運輸及房屋局。董事局成員的任期固定，由香港特別行政區行政長官決定及委任。行政部門會向新任董事局成員提供簡報及一套資料，以便其熟悉監管局的工作。

董事局成員來自多元化背景，並擁有不同的知識、經驗及專業，包括來自地產代理、物業發展、商業、法律、測量、金融、會計、消費者事務及學術界別等，為董事局帶來專業見解以及獨立觀點。來自地產代理業內及業外的成員組合，亦能為董事局在制定各項政策及措施時，帶來更平衡和全面的觀點。有關現任董事局成員的姓名及詳細資料詳載於本年報的下一個章節。

監管局的主席及行政總裁職位由不同人士出任，各司其職。主席負責領導董事局執行《地產代理條例》，制定監管局策略及政策；而行政總裁則是領導行政部門，負責執行董事局的決定，並負責管理局方各項日常事務。

The EAA Board and composition

The Board

The highest decision-making authority of the EAA is the Board. It sets the overall strategic direction and policies of the EAA, such as considering and endorsing its corporate plan, annual work plan and annual budget. It also supervises and monitors the performance of the EAA Administration.

Board composition

The constitution of the EAA Board is stipulated by the EAO. The EAA Board consists of a Chairman, a Vice-chairman, and not more than 18 ordinary members from different sectors of the community, including the estate agency sector and the Transport and Housing Bureau. All Board members are determined and appointed for a fixed term by the Chief Executive of the Hong Kong Special Administrative Region. After appointment, new Board members will be provided with briefings and information packages by the EAA Administration to familiarise themselves with the work of the EAA.

Board members come from varied backgrounds with diverse knowledge, experience and expertise, including the sectors of estate agency, property development, business, legal, surveying, finance, accounting professions, consumer affairs and academia. They bring to the Board their own wisdom and independent perspectives. The combination of members from within and outside the estate agency trade also provides the Board with a more balanced and holistic view when setting policies and identifying measures. The names and details of all current Board members are listed in the next section of this report.

The positions of Chairman and Chief Executive Officer (“CEO”) of the EAA are held by different persons and their roles are segregated. The Chairman is responsible for leading the Board in enforcing the EAO, setting strategies and policies for the EAA, while the CEO is the head of the EAA Administration responsible for executing the decisions of the Board and administering everyday business and affairs of the EAA.



董事局成員 Board membership

主席 CHAIRMAN

廖玉玲太平紳士

(至2022年7月28日)

大律師

- 牌照上訴委員會主席
- 稅務上訴委員會副主席
- 行政上訴委員會副主席
- 旅遊業監管局委員及其紀律委員會主席
- 金融糾紛調解中心紀律委員會主席
- 律政司調解督導委員會成員

Ms Elaine LIU, JP

(up to 28 July 2022)

Barrister-at-law

- Chairman, Licensing Appeals Board
- Deputy Chairman, Board of Review (Inland Revenue Ordinance)
- Deputy Chairman, Administrative Appeals Board
- Member, Travel Industry Authority and Chairman of its Disciplinary Committee
- Chairman, Disciplinary Committee of Financial Dispute Resolution Centre
- Member, Department of Justice's Steering Committee on Mediation

副主席 VICE-CHAIRMAN

蕭澤宇BBS太平紳士

(2022年7月29日起出任主席)

希仕廷律師行合夥人

- 環境影響評估上訴委員會主席
- 審核委員會(電影檢查)主席
- 酷刑聲請上訴委員會委員
- 上訴委員會(房屋)主席(2007-2013)
- 上訴委員團(城市規劃)委員(2013-2017)
- 香港特別行政區護照上訴委員會副主席(2013-2019)

Mr Simon SIU Chak-yu, BBS, JP

(appointed Chairman since 29 July 2022)

Partner, Hastings & Co.

- Chairman, Environmental Impact Assessment Appeal Board Panel
- Chairman, Board of Review (Film Censorship)
- Member, The Torture Claims Appeal Board
- Chairman, Appeal Panel (Housing) (2007-2013)
- Member, Appeal Board Panel (Town Planning) (2013-2017)
- Deputy Chairman, HKSAR Passports Appeal Board (2013-2019)



成員 MEMBERS

鄭定寧工程師

建造業議會執行總監

- 香港綠色建築議會董事會董事
- 香港珠海學院理工學院土木工程系諮詢委員會主席
- 香港工程師學會理事會理事
- 香港大學工程舊生會顧問
- 香港公路學會前任會長

Ir Albert CHENG Ting-ning

Executive Director, Construction Industry Council

- Director, Hong Kong Green Building Council
- Advisory Committee Chairman, Faculty of Science and Engineering (Civil Engineering), Chu Hai College of Higher Education
- Council Member, Hong Kong Institution of Engineers
- Advisor, University of Hong Kong Engineering Alumni Association
- Immediate Past President, Hong Kong Institution of Highways and Transportation

張呂寶兒太平紳士

郭葉陳律師事務所顧問律師

- 律師紀律審裁團成員
- 上訴審裁團(建築物)主席
- 上訴委員會(房屋)主席
- 漁民特惠津貼上訴委員會(禁拖措施)主席
- 上訴委員會(遊戲機中心)主席
- 獨立監察警方處理投訴委員會觀察員

Mrs Peggy CHEUNG Po-yee, JP

Consultant, Kwok, Yih & Chan

- Member, Solicitors Disciplinary Tribunal Panel
- Chairman, Appeal Tribunal Panel (Buildings)
- Chairman, Appeal Panel (Housing)
- Chairman, Fishermen Claims Appeal Board (Trawl Ban)
- Chairman, Appeal Board (Amusement Game Centres)
- Observer, Independent Police Complaints Council

周偉信先生

香港大學法律專業學系副教授及系主任
劉漢銓律師行顧問律師

- 保險業監管局程序覆檢委員會委員
- 稅務上訴委員會副主席(2007-2018)

Mr CHOW Wai-shun

Associate Professor and Head, Department of Professional Legal Education, The University of Hong Kong

Consultant, Chu & Lau Solicitors & Notaries

- Member, Process Review Panel for Insurance Authority
- Deputy Chairman, Board of Review (Inland Revenue Ordinance) (2007-2018)



成員 MEMBERS

戴敏娜女士

安永會計師事務所資深顧問
(亞太區金融服務監管事務)

- 私人財富管理公會認可及豁免委員會成員
- 融幼社董事局成員
- 融幼社管治委員會主席

Ms Meena DATWANI

Senior Advisor (Financial Services
Regulatory Affairs), Ernst & Young

- Member, Accreditation and Exemption Committee, Private Wealth Management Association
- Board Member, Pathfinders
- Chair of the Governance Committee, Pathfinders

許智文教授MH太平紳士

香港理工大學建築及房地產學系教授

- 物業管理服務監管局副主席
- 香港房屋協會審核委員會成員
- 證券及期貨事務監察委員會房地產投資信託委員會委員
- 香港房屋委員會資助房屋小組委員會委員
- 土地共享先導計劃顧問小組成員

Professor Eddie HUI Chi-man, MH, JP

Professor, Department of Building
and Real Estate, The Hong Kong
Polytechnic University

- Vice Chairman, The Property Management Services Authority
- Member, Audit Committee, Hong Kong Housing Society
- Member, Committee on Real Estate Investment Trusts, Securities and Futures Commission
- Member, Subsidised Housing Committee, Hong Kong Housing Authority
- Member, Panel of Advisors, Land Sharing Pilot Scheme

黎文軒先生SBS, FSDSM, FSMSM

前任消防處處長

Mr LAI Man-hin, SBS, FSDSM, FSMSM

Former Director of Fire Services



成員 MEMBERS

林智遠教授太平紳士

(至2022年6月30日)

遠景會計師事務所有限公司創辦人及主席
(至2022年6月24日)

- 立法會議員 (由2022年1月1日至2022年6月18日)
- 中華人民共和國財政部香港會計諮詢專家
- 香港浸會大學商學院特邀教授

Professor Nelson LAM Chi-yuen, JP

(up to 30 June 2022)

Founder and Chairman, Nelson CPA
Limited (up to 24 June 2022)

- Member, Legislative Council (1 January to 18 June 2022)
- Hong Kong Accounting Consulting Expert, The Ministry of Finance, The People's Republic of China
- Adjunct Professor, The School of Business, Hong Kong Baptist University

藍德業資深大律師

(至2022年5月31日)

德輔大律師事務所資深大律師

- 高等法院暫委法官 (2017-2018及2020)
- 保險事務上訴審裁處主席
- 上訴審裁團 (建築物) 主席
- 獨立監察警方處理投訴委員會委員兼法律事務委員會主席
- 行政上訴委員會副主席
- 證券及期貨事務監察委員會紀律研訊主席委員會委員

Mr Douglas LAM Tak-yip, SC

(up to 31 May 2022)

Senior Counsel, Des Voeux Chambers

- Deputy Judge, the High Court (2017-2018 & 2020)
- Chairperson, Insurance Appeals Tribunal
- Chairman, Appeal Tribunal Panel (Buildings)
- Member, Independent Police Complaints Council and Chairman of the Legal Committee
- Deputy Chairman, Administrative Appeals Board
- Member, Disciplinary Chair Committee, Securities and Futures Commission

黃永光SBS太平紳士

信和集團副主席

楊協成有限公司主席

- 第12及13屆中國人民政治協商會議北京市委員會委員
- 香港大學校務委員會委員
- 香港科技大學顧問委員會成員
- 香港科技園公司董事局成員
- 數碼港顧問委員會委員
- 香港地產建設商會會董

Mr Daryl NG Win-kong, SBS, JP

Deputy Chairman, Sino Group

Chairman, Yeo Hiap Seng Limited

- Member, The 12th and 13th Beijing Municipal Committees of the Chinese People's Political Consultative Conference
- Member, Council of The University of Hong Kong
- Member, Court of The Hong Kong University of Science and Technology
- Member, Board of Hong Kong Science and Technology Parks Corporation
- Member, Advisory Panel of Cyberport
- Director, Real Estate Developers Association of Hong Kong



成員 MEMBERS

潘達恒先生

聯萬地產集團有限公司創辦人及行政總裁

- 職業安全健康局文職及專業服務業安全及健康委員會主席及宣傳委員會委員
- 僱員再培訓局地產代理業行業諮詢網絡委員
- 職業訓練局房地產服務業訓練委員會委員
- 粵港澳大灣區投資學會榮譽會長
- 香港地產代理商總會第一副主席及東九龍分會主席
- 香港地產行政師學會會員

Mr Jacob POON Tat-hang

Founder and Chief Executive Officer, Super Land Property Group Limited

- Chairman, Sedentary & Professional Services Safety & Health Committee and Member, Publicity Committee, Occupational Safety & Health Council
- Member, Real Estate Agency, Industry Consultative Networks, Employees Retraining Board
- Member, Real Estate Services Training Board, Vocational Training Council
- Honorary President, Investment Institute of the Guangdong-Hong Kong-Macau Greater Bay Area
- First Vice-Chairman, Hong Kong Real Estate Agencies General Association and Chairman, of its East Kowloon District Branch
- Member, Hong Kong Institute of Real Estate Administration

謝小玲女士

中國銀行(香港)有限公司
工商金融部總經理

- 香港出口信用保險局諮詢委員會成員
- 僱員再培訓局委員
- 香港工業總會理事

Ms Phoebe TSE Siu-ling

General Manager, Commercial Banking Department, Bank of China (Hong Kong) Limited

- Member, the Hong Kong Export Credit Insurance Corporation Advisory Board
- Member, the Employees Retraining Board
- General Committee Member, the Federation of Hong Kong Industries

蔡志忠先生

亞洲地產控股(香港)有限公司主席

- 山西省港區政協常委及召集人
- 香港專業地產顧問商會會長
- 香港東區工商業聯會首席會長
- 僱員再培訓局行業諮詢網絡委員
- 東區撲滅罪行委員會委員
- 北角西分區委員會委員

Mr TSOI Chi-chung

Director and Chairman, Asia Property Holdings (Hong Kong) Company Limited

- Member and Convener, Shanxi Municipal Committees of the Chinese People's Political Consultative Conference
- President, Hong Kong Chamber of Professional Property Consultants Limited
- Chief President, Eastern District Industries & Commerce Association
- Member, Real Estate Agency, Industry Consultative Networks, Employees Retraining Board
- Member, Eastern District Fight Crime Committee
- Member, North Point, West Area Committee



成員 MEMBERS

黃靜怡女士

美聯集團副主席及董事總經理
美聯工商舖有限公司執行董事

- 美聯慈善基金有限公司董事及副會長
- 香港都會大學資助及發展基金委員會成員
- 香港專業人士協會常務會董
- 香港會計師公會資深會員

Ms Angela WONG Ching-yi

Deputy Chairman and Managing Director, Midland Holdings Limited
Executive Director, Midland IC&I Limited

- Director and Vice President, Midland Charitable Foundation Limited
- Member, Sponsorship and Development Fund Committee, Hong Kong Metropolitan University
- Standing Committee Member, The Association of Hong Kong Professionals
- Fellow Member, The Hong Kong Institute of Certified Public Accountants

黃鳳嫻女士

消費者委員會總幹事

- 消費者訴訟基金管理委員會當然成員
- 旅遊代理商諮詢委員會委員
- 香港金融管理局接受存款公司諮詢委員會委員
- 香港檢測和認證局委員
- 旅遊業賠償基金管理委員會委員
- 防控非傳染病督導委員會委員

Ms Gilly WONG Fung-han

Chief Executive, Consumer Council

- Ex-officio Member, Management Committee of the Consumer Legal Action Fund
- Member, Advisory Committee on Travel Agents
- Member, Deposit-taking Companies Advisory Committee, Hong Kong Monetary Authority
- Member, Hong Kong Council for Testing and Certification
- Member, Travel Industry Compensation Fund Management Board
- Member, Steering Committee on Prevention and Control of Non-communicable Diseases

黃偉雄MH太平紳士

中原地產代理有限公司亞太區主席
兼行政總裁

- 中原慈善基金有限公司主席
- 個人資料(私隱)諮詢委員會成員
- 社會福利署整筆撥款督導委員會成員
- 教育局優質教育基金督導委員會成員
- 香港小交響樂團監察委員會委員
- 香港專業及資深行政人員協會前會長

Mr Addy WONG Wai-hung, MH, JP

Chairman and Chief Executive Officer – Asia Pacific, Centaline Property Agency Limited

- Chairman, Centaline Charity Fund Limited
- Member, Personal Data (Privacy) Advisory Committee
- Member, Lump Sum Grant Steering Committee, Social Welfare Department
- Member, Quality Education Fund Steering Committee, Education Bureau
- Board of Governors, Hong Kong Sinfonietta
- Immediate Past President, Hong Kong Professionals and Senior Executives Association



成員 MEMBERS

余智榮先生 MH

創富大埔物業有限公司董事

- 大埔區居民聯會主席
- 香港地產代理商總會副主席
- 香港特別行政區第六屆選舉委員會委員
- 大埔區防火委員會委員
- 新界總商會常務董事
- 香港全國人大代表選舉委員會委員

Mr YU Chi-wing, MH

Director, Wealth Tai Po Property Limited

- Chairman, Tai Po District Residents Association
- Vice Chairman, Hong Kong Real Estate Agencies General Association
- Member of the Sixth Election Committee of the Hong Kong Special Administrative Region
- Member, District Fire Safety Committee (Tai Po District)
- Managing Director, New Territories General Chamber of Commerce
- Member, Election Committee of the Hong Kong Deputies to the National People's Congress of the People's Republic of China

徐閔女士

恒基陽光資產管理有限公司
獨立非執行董事

- 香港存款保障委員會投資委員會主席及委員
- 強制性公積金計劃諮詢委員會成員
- 證券及期貨事務監察委員會程序覆檢委員會成員
- 數碼港顧問委員會成員
- 「警察子女教育信託基金」及「警察教育及福利信託基金」投資諮詢委員會委員

Ms Helen ZEE

Independent non-executive director of Henderson Sunlight Asset Management Limited

- Chairperson, Investment Committee and Member of Hong Kong Deposit Protection Board
- Member, Mandatory Provident Fund Schemes Advisory Committee
- Member, Securities & Futures Commission Process Review Panel
- Member, Cyberport Advisory Panel
- Member, Investment Advisory Board of Police Children's Education Trust and Police Education & Welfare Trust

張趙凱渝太平紳士

(至2022年4月5日)

運輸及房屋局副秘書長(房屋)
(運輸及房屋局常任秘書長(房屋)代表)

Mrs Alice CHEUNG CHIU Hoi-yue, JP

(up to 5 April 2022)

Deputy Secretary for Transport and Housing (Housing)
(Representative of Permanent Secretary for Transport and Housing (Housing))



新任成員 NEW MEMBERS



羅孔君BBS太平紳士
(2022年7月29日起出任副主席)

Ms Jane Curzon LO, BBS, JP
(appointed Vice-chairman since 29 July 2022)



張天任資深大律師
(2022年6月1日起)

**Mr Jonathan CHANG Tien-yin,
Senior Counsel**
(since 1 June 2022)



吳文傑太平紳士
(2022年4月6日起)
運輸及房屋局副秘書長(房屋)
(2022年7月1日改名為房屋局副秘書長)
(運輸及房屋局常任秘書長(房屋)代表)
(2022年7月1日改名為房屋局常任秘書長)

Mr Donald NG Man-kit, JP
(since 6 April 2022)
**Deputy Secretary for Transport and
Housing (Housing)**
(renamed as Deputy Secretary for
Housing effective from 1 July 2022)
(Representative of Permanent Secretary
for Transport and Housing (Housing))
(renamed as Permanent Secretary for
Housing effective from 1 July 2022)

卸任成員 RETIRED MEMBERS



凌潔心女士
Ms Imma LING Kit-sum
(至2021年10月31日)
(up to 31 October 2021)



吳啟民先生
Mr NG Kai-man
(至2021年10月31日)
(up to 31 October 2021)



常設委員會

董事局以下設有五個常設委員會，負責處理監管局不同範疇的工作。每個委員會須有最少三名成員，委員會所有成員皆由監管局董事局委任。

董事局亦可不時就處理特別事宜成立專責小組及工作小組，有需要時，亦可委任非監管局成員的其他人士(即董事局委任成員)參與委員會、專責小組或工作小組的工作。

2021/22 年度監管局常設委員會職權範圍載列於下一個章節。

職權範圍及成員名單

策略發展及管理委員會

職權範圍：

1. 研究具有長遠性影響的策略性議題以備提交監管局董事局審議。
2. 協調監管局的各常設委員會和／或工作小組／專責小組的工作和決定，以達至共同目標和解決其各自職能有關的或因履行其各自職能而可能引起的分歧(如有)。
3. 監察業界及公眾人士對監管局的規例、政策及措施的反應，並據此向監管局董事局及／或相關常設委員會建議適當行動。
4. 審核重要的財政議題－特別是賬目報表初稿、委任外部核數師、員工開支對監管局財政狀況的影響、預算事項、長遠的財政規劃和資產管理，並將建議提交監管局董事局審議。
5. 審視及批署由監管局行政部門所預備的年度工作計劃和預算案，並於確認後提交監管局董事局審議。
6. 就監管局資金的投資事宜制定指引並向監管局董事局提交建議。

Standing Committees

There are five standing committees under the EAA Board to oversee the various aspects of the EAA's work. All committees shall consist of at least three members. All committee members are appointed by the EAA Board.

The EAA Board may also set up panels and work groups to deal with particular issues from time to time. When necessary, the EAA may also appoint other persons (i.e. Board-appointed members) who are not members of the EAA Board to the committees, panels or work groups.

Terms of reference of the EAA's standing committees 2021/22 are listed in the following section.

Terms of reference and membership

Strategic Development and Management Committee

Terms of Reference:

1. To consider strategic issues of long-term significance, in preparation for consideration by the Board.
2. To align the work and decisions of the various standing committees and/or work groups/panels of the EAA with a view to achieving common goals and resolving divergences (if any) which may arise in connection with or out of the carrying out of their respective functions.
3. To monitor trade and community response to the EAA regulations, policies and measures and, on such basis, recommend appropriate actions to the Board and/or the standing committees for consideration.
4. To examine issues of major financial significance, in particular, draft statements of accounts, appointment of external auditor, staff cost implications, budgetary matters, long-term financial planning and asset management, and to make recommendations to the Board for consideration.
5. To review and endorse the annual work plan and budget prepared by the Administration and to recommend the same to the Board for consideration.
6. To devise guidelines for and make recommendations to the Board on the investment of the EAA monies.



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| <p>7. 研究重要的人力資源管理議題－尤其薪酬架構、薪酬和津貼政策，以及監管局員工(包括行政總裁和總監)的聘用條款和條件，並將建議提交監管局董事局審議。</p> <p>8. 審視及批核編製架構和重組安排、人力規劃，以及人力資源政策和程序的制訂。</p> <p>9. 根據監管局主席的指示，審視及檢討行政總裁和總監的工作表現，以確定是否聘用、延長試用期、晉升、解僱、終止或繼續聘用，或其他與聘用相關事宜，以及確定是否批出按表現發放的獎賞，並將建議提交監管局董事局審議。</p> <p>10. 不時按委員會主席指引成立一個由委員會成員組成的工作小組，以執行委員會主席所委派的工作，審議小組的工作結果，及適時向董事局提交建議。</p> <p>11. 執行由監管局董事局授權處理的工作。</p> <p>12. 如認為需要，就委員會行使其職能和權力獲取法律及／或專業意見或服務。</p> | <p>7. To examine issues of major significance in human resources management, in particular, the pay structure, remuneration and allowance policies and terms and conditions of employment of the EAA employees (including the CEO and Directors), and to make recommendations to the Board for consideration.</p> <p>8. To review and approve establishment structure, reorganisation, manpower planning and development of human resources policies and procedures.</p> <p>9. At the direction of the Chairman, to review and evaluate the performance of the CEO and Directors for the purpose of confirmation of appointment, extension of probation, promotion, dismissal, termination or renewal of employment or other employment related issues and the granting of any performance-linked awards, and to make recommendations to the Board for consideration.</p> <p>10. To set up a task force as may from time to time be directed by the Committee Chairman, comprising any member(s) of the Committee, to carry out such tasks as the Committee Chairman may assign; to deliberate on the findings of the task force; and to make recommendations to the Board for approval as appropriate.</p> <p>11. To perform such other tasks as the Board may from time to time delegate.</p> <p>12. To obtain legal and/or expert advice or service relating to the exercise of the Committee's functions and powers as and when the Committee considers necessary.</p> |
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成員(於2022年3月31日)

Membership (as at 31 March 2022):

主席 Chairman:	廖玉玲太平紳士	Ms Elaine LIU, JP
成員 Members:	周偉信先生 戴敏娜女士 許智文教授MH太平紳士 蕭澤宇BBS太平紳士 謝小玲女士 黃鳳嫻女士 運輸及房屋局常任秘書長(房屋)或其代表	Mr CHOW Wai-shun Ms Meena DATWANI Professor Eddie HUI Chi-man, MH, JP Mr Simon SIU Chak-yu, BBS, JP Ms Phoebe TSE Siu-ling Ms Gilly WONG Fung-han Permanent Secretary for Transport and Housing (Housing) or her representative



紀律委員會

職權範圍：

1. 訂立指引和程序，確保以公平及貫徹一致的立場，處理紀律個案。
2. 接受、考慮和查究由監管局轉介至紀律委員會，根據《地產代理條例》第29(1)條所作的投訴及《地產代理條例》第29(2)條由行政總裁作出的呈述，並在考慮該等投訴和呈述後，進行其認為合適的研訊。
3. 接受及查究涉及持牌地產代理或營業員的投訴，是否抵觸監管局不時向業界發出的《操守守則》、執業通告或指引。
4. 審閱監管局根據《地產代理條例》第28條委任的調查員提交的報告及建議（經由第28條調查小組轉介），考慮就涉嫌和指稱觸犯或沒有遵守《地產代理條例》條文的個案，進行其認為合適的研訊。
5. 按照《地產代理條例》第30條賦予之紀律制裁權，行使其認為適當的權力。
6. 在牌照上附加委員會認為適當的條件。
7. 視乎情況將委員會審議的不良執業手法或投訴個案轉交其他委員會，以便制訂及／或修訂政策、常規或規例，從而更有效地執行監管局之職能。
8. 不時按委員會主席指引成立一個由委員會成員組成的工作小組，以執行委員會主席所委派的工作，審議小組的工作結果，及適時向董事局提交建議。
9. 如認為需要，就委員會行使其職能和權力獲取法律及／或專業意見或服務。

Disciplinary Committee

Terms of Reference:

1. To draw up guidelines and procedures to ensure consistency and fairness in handling disciplinary cases.
2. To receive, consider and inquire into complaints as mentioned in section 29(1) of the EAO and submissions by the CEO as mentioned in section 29(2) of the EAO that are referred by the EAA to the Committee, and to conduct such inquiry as the Committee may think fit after having considered such complaints and submissions.
3. To receive and inquire into complaints lodged against licensed estate agents or salespersons for breaches of the *Code of Ethics*, practice circulars or guidelines issued to the trade from time to time by the EAA.
4. To consider the reports and recommendations of the investigator appointed by the EAA under section 28 of the EAO, with referral by the Section 28 Investigation Committee, to look into suspected and alleged breaches or non-compliance of the provisions of the EAO and to conduct such inquiry as the Committee may think fit after having considered such reports and recommendations.
5. To exercise any of the disciplinary powers provided under section 30 of the EAO as the Committee considers appropriate.
6. To attach to licences such conditions as the Committee may consider appropriate.
7. To refer from time to time cases of malpractice or complaints considered by the Committee to other committees for formulation and/or revision of policies, practice or regulations for better discharge of the EAA's functions.
8. To set up a task force as may from time to time be directed by the Committee Chairman, comprising any member(s) of the Committee, to carry out such tasks as the Committee Chairman may assign; to deliberate on the findings of the task force; and to make recommendations to the Board for approval as appropriate.
9. To obtain legal and/or expert advice or service relating to the exercise of the Committee's functions and powers as and when the Committee considers necessary.



成員 (於2022年3月31日) Membership (as at 31 March 2022):		
主席 Chairman:	周偉信先生	Mr CHOW Wai-shun
成員 Members:	鄭定寧工程師	Ir Albert CHENG Ting-ning
	張呂寶兒太平紳士	Mrs Peggy CHEUNG Po-ye, JP
	許智文教授MH太平紳士	Professor Eddie HUI Chi-man, MH, JP
	黎文軒先生SBS, FSDSM, FSMSM	Mr LAI Man-hin, SBS, FSDSM, FSMSM
	林智遠教授太平紳士	Professor Nelson LAM Chi-yuen, JP
	藍德業資深大律師	Mr Douglas LAM Tak-yip, SC
	黃永光SBS太平紳士	Mr Daryl NG Win-kong, SBS, JP
	潘達恒先生	Mr Jacob POON Tat-hang
	蔡志忠先生	Mr TSOI Chi-chung
	黃靜怡女士	Ms Angela WONG Ching-yi
	黃偉雄MH太平紳士	Mr Addy WONG Wai-hung, MH, JP
	余智榮先生MH	Mr YU Chi-wing, MH
徐閔女士	Ms Helen ZEE	
委任成員 Board-appointed Members:	畢新威先生	Mr BUT Sun-wai
	陳耀國先生	Mr Armond CHAN Yiu-kwok
	張偉浩先生	Mr Earnest CHEUNG Wai-ho
	何鉅業測量師MH太平紳士	Sr Vincent HO Kui-yip, MH, JP
	關碧紅女士	Ms Helle KWAN Bik-hung
	劉瑛琳女士	Ms Sandia LAU Ying-lam
	李峻銘先生	Mr Eric LEE Chun-ming
	廖建華先生	Mr Michael LIU Kin-wa
	吳啟民先生	Mr Luke NG Kai-man
	潘志豪先生	Mr Philip POON Chi-ho
	謝凱琳女士	Ms Joanna TSE Hoi-lam
	余雅芳女士	Ms Avon YUE Nga-fong



牌照委員會

職權範圍：

1. 研究及建議地產代理及營業員之發牌規定。
2. 研究及建議豁免某類人士發牌規定的準則。
3. 指示監管局行政部門處理牌照／營業詳情說明書的申請，並向符合發牌條件的申請人發出或續發有關牌照／營業詳情說明書。
4. 審閱提交予委員會之牌照／營業詳情說明書申請，若認為適當，可批准或拒絕申請。
5. 行使及執行《地產代理條例》第 17、23、24、25 及 27 條及《地產代理(發牌)規例》第 9 條訂明監管局的任何職能和權力。
6. 制定有關發牌事項的政策。
7. 檢討及建議牌照費用及監管局各類服務之收費幅度。
8. 研究及設計與發牌事項有關的表格及文件。
9. 不時按委員會主席指引成立一個由委員會成員組成的工作小組，以執行委員會主席所委派的工作，審議小組的工作結果，及適時向董事局提交建議。
10. 如認為需要，就委員會行使其職能和權力獲取法律及／或專業意見或服務。

Licensing Committee

Terms of Reference:

1. To consider and recommend licensing requirements for estate agents and salespersons.
2. To consider and recommend the criteria for exemption from the licensing requirements for any particular class of persons.
3. To instruct the EAA Administration to process applications for licences/statements of particulars of business (“SPOBs”) and to grant or renew such licences/SPOBs to applicants meeting the licensing requirements.
4. To consider and if thought appropriate, to approve or refuse applications for licences/SPOBs brought before the Committee.
5. To exercise and perform any and such of the EAA’s functions and powers under sections 17, 23, 24, 25 and 27 of the EAO and section 9 of the Estate Agents (Licensing) Regulation.
6. To set policies relating to licensing matters.
7. To review and make recommendations on the scale of licence fees and charges for services provided by the EAA.
8. To consider and design the relevant forms and related documents pertaining to licensing matters.
9. To set up a task force as may from time to time be directed by the Committee Chairman, comprising any member(s) of the Committee, to carry out such tasks as the Committee Chairman may assign; to deliberate on the findings of the task force; and to make recommendations to the Board for approval as appropriate.
10. To obtain legal and/or expert advice or service relating to the exercise of the Committee’s functions and powers as and when the Committee considers necessary.



成員(於2022年3月31日) Membership (as at 31 March 2022):		
主席 Chairman:	謝小玲女士	Ms Phoebe TSE Siu-ling
成員 Members:	鄭定寧工程師 張呂寶兒太平紳士 黎文軒先生SBS, FSDSM, FSMSM 林智遠教授太平紳士 黃靜怡女士 余智榮先生MH 徐閔女士	Ir Albert CHENG Ting-ning Mrs Peggy CHEUNG Po-ye, JP Mr LAI Man-hin, SBS, FSDSM, FSMSM Professor Nelson LAM Chi-yuen, JP Ms Angela WONG Ching-yi Mr YU Chi-wing, MH Ms Helen ZEE
委任成員 Board-appointed Members:	盧光輝先生 譚秀娥女士(消費者委員會代表) 余雅芳女士	Mr Eddie LOU Kuong-fai Ms Vera TAM Sau-ngor (representative of Consumer Council) Ms Avon YUE Nga-fong

執業及考試委員會

職權範圍：

1. 制訂、檢討及修訂操守守則，規管地產代理行業的操守及執業方式。
2. 檢討《地產代理條例》所載有關地產代理的執業及運作的規例，並就此提供建議。
3. 不時考慮及檢討地產代理行業的執業手法，並制訂或研究關於地產代理工作的執業通告或指引。
4. 監察業界遵行《地產代理條例》及其附屬法例、《操守守則》、執業通告或其他指引的情況；並聯絡業界，共同研究提升執業水準及服務質素的方法。
5. 制訂地產代理和營業員資格考試的範圍及費用。
6. 為資格考試的執行工作制訂準則。
7. 監督資格考試的試題設定與調整、考生違反考試規則的懲處決定，並就此向監管局行政部門發出指引。

Practice and Examination Committee

Terms of Reference:

1. To draw up, review and revise code(s) of ethics governing the conduct and practice of the estate agency trade.
2. To review and make recommendations on the regulations under the EAO relating to the practice and operation of estate agents.
3. To consider and review practices within the trade and prepare or consider practice circulars or other guidelines on various aspects of estate agency work from time to time.
4. To monitor compliance of the EAO and its subsidiary legislations, code(s) of ethics, practice circulars or other guidelines; and to liaise with the trade on ways to improve the standard of practice and quality of service.
5. To determine the syllabi and fees for the qualifying examinations for estate agents and salespersons.
6. To set the parameters for the administration of the qualifying examinations.
7. To oversee and give direction to the EAA Administration in the setting and moderation of examination questions and determination of penalties for breaches of examination regulations by candidates.



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| <p>8. 檢討及釐定資格考試及其各個部分(如適用)的合格分數和優異分數。</p> <p>9. 不時按委員會主席指引成立一個由委員會成員組成的工作小組，以執行委員會主席所委派的工作，審議小組的工作結果，及適時向董事局提交建議。</p> <p>10. 如認為需要，就委員會行使其職能和權力獲取法律及／或專業意見或服務。</p> | <p>8. To review and determine the pass marks and commendation marks for the qualifying examinations and, where appropriate, those for each part thereof.</p> <p>9. To set up a task force as may from time to time be directed by the Committee Chairman, comprising any member(s) of the Committee, to carry out such tasks as the Committee Chairman may assign; to deliberate on the findings of the task force; and to make recommendations to the Board for approval as appropriate.</p> <p>10. To obtain legal and/or expert advice or service relating to the exercise of the Committee's functions and powers as and when the Committee considers necessary.</p> |
|--|--|

成員(於2022年3月31日)		
Membership (as at 31 March 2022):		
主席 Chairman:	許智文教授MH太平紳士	Professor Eddie HUI Chi-man, MH, JP
副主席 Vice-Chairman:	黃鳳嫻女士	Ms Gilly WONG Fung-han
成員 Members:	張呂寶兒太平紳士 周偉信先生 戴敏娜女士 林智遠教授太平紳士 藍德業資深大律師 黃永光SBS太平紳士 潘達恒先生 蔡志忠先生 黃靜怡女士 黃偉雄MH太平紳士 運輸及房屋局常任秘書長(房屋)或其代表	Mrs Peggy CHEUNG Po-yee, JP Mr CHOW Wai-shun Ms Meena DATWANI Professor Nelson LAM Chi-yuen, JP Mr Douglas LAM Tak-yip, SC Mr Daryl NG Win-kong, SBS, JP Mr Jacob POON Tat-hang Mr TSOI Chi-chung Ms Angela WONG Ching-yi Mr Addy WONG Wai-hung, MH, JP Permanent Secretary for Transport and Housing (Housing) or her representative
委任成員 Board-appointed Members:	張偉浩先生 何鉅業測量師MH太平紳士 黎堅輝先生 李峻銘先生 葉耀邦先生	Mr Earnest CHEUNG Wai-ho Sr Vincent HO Kui-yip, MH, JP Mr Victor LAI Kin-fai Mr Eric LEE Chun-ming Mr YIP Yiu-pong



專業發展委員會

職權範圍：

1. 研究業界的培訓需要，並設計合適的培訓課程，以提升持牌人的執業水平。
2. 監督「持續專業進修計劃」的執行，包括：
 - a. 定期檢討計劃的重點、範疇和要求；
 - b. 訂立分配合規及有效管理及全面提升發展科目活動的指引；
 - c. 審批持續專業進修活動的主辦機構及評估持續專業進修活動；
 - d. 將其他專業界別和行業的合適持續專業進修活動納入監管局的持續專業進修計劃；及
 - e. 監察持續專業進修計劃的成效，並向監管局董事局提交適當建議。
3. 就專業交流活動提供意見，並監察地產代理業內專業資格互認計劃的執行。
4. 不時按委員會主席指引成立一個由委員會成員組成的工作小組，以執行委員會主席所委派的工作，審議小組的工作結果，及適時向董事局提交建議。
5. 如認為需要，就委員會正確履行及行使其職能和權力獲取這方面的法律及／或專業意見。

Professional Development Committee

Terms of Reference:

1. To examine the training needs and design appropriate training programmes to raise the competence of licensees.
2. To oversee the implementation of the Continuing Professional Development (“CPD”) Scheme including:
 - a. conducting periodic reviews on its focus, scope and requirements;
 - b. determining guidelines for assigning Compliance and Effective Management and All-round Advancement activities;
 - c. approving CPD activity providers and evaluating CPD activities;
 - d. adopting appropriate CPD activities of other professions and trades into the CPD Scheme of the EAA; and
 - e. monitoring the effectiveness of the CPD Scheme and making recommendations to the Board as appropriate.
3. To advise on professional exchange activities and monitor the administration of scheme(s) relating to reciprocal recognition of professional qualifications for the estate agency trade.
4. To set up a task force as may from time to time be directed by the Committee Chairman, comprising any member(s) of the Committee, to carry out such tasks as the Committee Chairman may assign; to deliberate on the findings of the task force; and to make recommendations to the Board for approval as appropriate.
5. To obtain such legal and/or expert advice as the Committee may consider necessary for or in relation to the proper discharge and exercise of the Committee’s functions and powers.



成員 (於2022年3月31日) Membership (as at 31 March 2022):		
主席 Chairman:	戴敏娜女士	Ms Meena DATWANI
成員 Members:	鄭定寧工程師	Ir Albert CHEUNG Ting-ning
	黎文軒先生SBS, FSDSM, FSMSM	Mr LAI Man-hin, SBS, FSDSM, FSMSM
	藍德業資深大律師	Mr Douglas LAM Tak-yip, SC
	黃永光SBS太平紳士	Mr Daryl NG Win-kong, SBS, JP
	潘達恒先生	Mr Jacob POON Tat-hang
	蔡志忠先生	Mr TSOI Chi-chung
	黃偉雄MH太平紳士	Mr Addy WONG Wai-hung, MH, JP
	余智榮先生MH	Mr YU Chi-wing, MH
委任成員 Board-appointed Members:	徐閔女士	Ms Helen ZEE
	運輸及房屋局常任秘書長(房屋)或其代表	Permanent Secretary for Transport and Housing (Housing) or her representative
	蔡鴻達博士	Dr Lennon H.T. CHOY
	葉國雄先生	Mr Ivan IP Kwok-hung
	汪敦敬博士MH	Dr Lawrence WONG Dun-king, MH
	黃思穎女士(職業訓練局代表)	Ms Venus WONG Szee Ving (representative of Vocational Training Council)

會議出席記錄

根據《地產代理條例》，監管局會議的法定人數至少為監管局當時成員人數的一半(包括主席及副主席(不論在場與否))。出席會議的監管局成員各有一票投票權。

Meetings attendance

According to the EAO, the quorum for a meeting of the EAA shall be at least half of the members of the EAA for the time being (including the Chairman and the Vice-chairman whether present or not). Each member of the EAA present at a meeting thereof shall have a vote.



2021/22 年度，董事局及常設委員會的會議次數、平均出席率和審議文件數目如下：

The number of meetings, average attendance rates and number of papers considered by the EAA Board and standing committees in 2021/22 were as follows:

	會議數目 Number of meetings held	平均出席率* Average attendance rate*	經審議的文件數目 Number of papers considered
董事局 The EAA Board	4	86%	43
策略發展及管理委員會 Strategic Development and Management Committee	3	95%	7
紀律委員會** Disciplinary Committee**	0	–	0
牌照委員會 Licensing Committee	5	79%	10
執業及考試委員會 Practice and Examination Committee	3	78%	8
專業發展委員會*** Professional Development Committee***	0	–	16

* 委員會出席率包括董事局成員及董事局委任成員。

** 儘管紀律委員會在年內沒有舉行任何會議，紀律委員會的董事局成員及董事局委任成員對315宗個案舉行了46場紀律研訊，對涉嫌違規的持牌人作出判決，而該委員會的初步研訊小組審議及通過了由行政總裁就紀律研訊遞交的295份文件。

*** 儘管專業發展委員會在年內未舉行任何會議，委員會轄下的持續專業進修評審小組審議了16份文件，並通過了合共111項納入監管局的持續專業進修計劃的培訓活動。

* The attendance of committees includes Board members and Board-appointed members.

** Notwithstanding that the Disciplinary Committee did not hold any meetings in the year, Board members and Board-appointed members of the Disciplinary Committee held inquiry hearings on 315 cases in 46 sessions to adjudicate the alleged non-compliances of licensees; whereas the Preliminary Scrutiny Panel of the Committee considered and approved 295 papers submitted by the CEO with respect to inquiry hearings.

*** Notwithstanding that the Professional Development Committee did not hold any meetings in the year, the CPD Endorsement Panel of the Committee considered 16 papers and endorsed a total of 111 training activities meriting adoption into the EAA's CPD Scheme.



誠信與公正

操守標準

監管局堅守以誠信、嚴正態度及公平為原則，為公眾服務。

監管局是《防止賄賂條例》下的公共機構。在該條例下，所有監管局董事局成員及員工均被視為「公職人員」。

作為規管香港地產代理行業的法定機構，監管局致力維持最高質素的服務水平及道德標準。監管局要求全體員工秉持高水平的服務質素及道德標準，以促進並維持公眾的信心。本局員工必須遵守本局的行為守則，當中詳列了基本行為標準，涵蓋保密、利益衝突及利益收受等方面。監管局會向每位入職員工講解有關守則，並將相關文件上載至監管局內聯網供員工隨時參閱。

行政總裁、總監、高級經理和經理的離職後就業限制期分別為一年、六個月及兩個月。同時，包括行政總裁和總監在內的所有員工，均不可於任職監管局期間及離職後兩個月內參加地產代理或營業員資格考試。

Integrity and Impartiality

Standard of conduct

The EAA is fully committed to the principles of honesty, integrity and fair play in the delivery of its services to the public.

The EAA is a public body under the Prevention of Bribery Ordinance. All Board members and employees of the EAA are regarded as “public servants” for the purpose of that ordinance.

As a statutory body tasked with regulating the practice of the estate agency trade in Hong Kong, the EAA strives to maintain the highest possible level of quality service and ethical standards. To promote and maintain public confidence, all EAA staff are required to have a high standard of integrity and conduct. They are required to comply with the EAA’s *Code of Conduct* which sets out in detail the basic standards of conduct in different aspects, including confidentiality, conflicts of interest and acceptance of advantages. All EAA staff are briefed on the *Code of Conduct* upon their commencement of duty at the EAA, and may access the document easily at any time through the EAA’s intranet.

The post-employment sanitisation period for the CEO, Directors, Senior Managers and Managers are respectively one year, six months and two months. There is also a prohibition on all staff, including the CEO and Directors, to take the estate agents or salespersons qualifying examinations during service and within two months after service.



利益披露

為維持公眾對監管局的誠信與公正性的信心，以及避免潛在利益衝突，監管局實施兩層的申報利益制度。所有董事局成員及董事局委任成員獲委任後，必須向監管局申報其利益，並每年更新資料。此外，他們須於監管局所有會議上，申報涉及監管局所審議的任何議題或事宜的利益，以及任何與監管局事務有利益衝突或潛在利益衝突的事情。公眾可要求查閱記錄有關利益申報詳情的登記冊。

此外，監管局所有員工亦須每年申報，有否與一些和監管局有競爭的、或與監管局有業務往來的，或受監管局所監管的業務或機構有任何直接或間接的財務利益關係。

在有關土地和物業的利益方面，所有監管局董事局成員及董事局委任成員均須申報其在香港或境外的任何實益權益，但不包括有關土地或物業的地址詳情。須登記的利益包括：成員名下所持有、或透過其他公司或個人間接持有、或其有權處置、或能從中獲得任何金錢利益的土地或物業。監管局行政部門的管理職級人員亦須遵循類似的規定，申報他們的土地及物業利益。

Disclosure of interest

To foster public confidence in the integrity and impartiality of the EAA, the EAA adopts a two-tier reporting system on declaration of interest as a safeguard against potential conflict of interest. All Board members and Board-appointed members are required to register their interests with the EAA upon their appointment to membership and annually thereafter. They are also required to declare their interests at all EAA meetings in any subject and matter under consideration by the EAA, and any conflict of interest or potential conflict of interest which they may have with the affairs of the EAA. The register of interests is available for public inspection.

In addition, all EAA staff also have to declare annually if they have any direct or indirect financial interest in any company or organisation which competes with the EAA, which the EAA has business dealings with, or which is being regulated by the EAA.

Regarding interests in land and property, all EAA Board members and Board-appointed members are required to declare any such beneficial interests they have in or outside Hong Kong, without disclosing details of the addresses of such land or property. Registrable interests include land or property owned by a member in his/her name or held indirectly through another company or person. It also includes land or property which a member has a right over its disposition or has any pecuniary interest deriving from it. The managerial staff of the EAA Administration are also required to follow a similar requirement in declaring their interests in land and property.



問責性及透明度

監管局視問責性為機構管治的基本支柱之一，並基於此理念建立本局的架構及管理文化。在現行架構下，董事局須就監管局的整體表現問責。行政部門負責管理監管局的日常業務，並須就其表現向董事局問責。

《機構授權指引》

監管局制定了一套《機構授權指引》來維持高水平的問責性。所有監管局成員、常設委員會、工作／專責小組及全體員工的行為，均必須符合《機構授權指引》的精神及目的，以及獲授權的職權範圍。

查閱資料

為方便公眾取得有關監管局的資料，監管局已任命服務及專業發展總監為公開資料主任，負責確保本局按照特定程序，妥善處理公眾根據監管局的《公開資料守則》而提出的資料查閱要求。

Accountability and Transparency

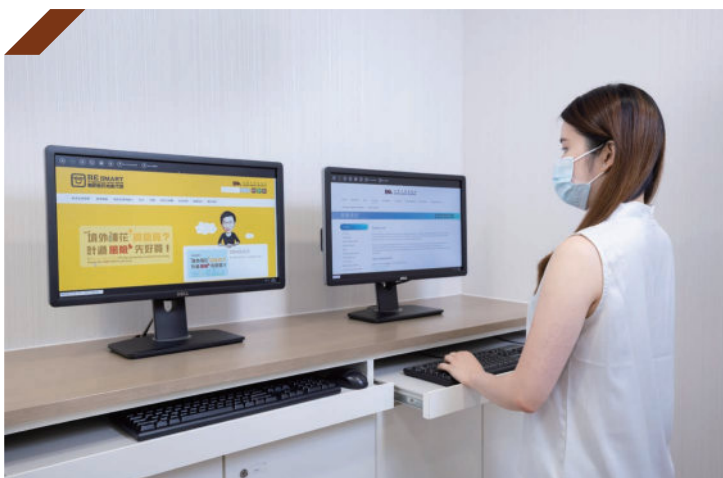
The EAA considers accountability one of the fundamental pillars of corporate governance and has built its corporate structure and management culture based on this concept. Under the current structure, the Board is accountable for the overall performance of the EAA. The EAA Administration is responsible for managing the EAA's everyday business and is accountable to the Board for its performance.

Corporate Authorisation Manual

To maintain a high standard of accountability, a *Corporate Authorisation Manual* was formulated for the EAA to provide corporate management authority guidelines. All members of the EAA, standing committees, work groups/panels and all staff must act in compliance with the spirit and intent of the *Corporate Authorisation Manual* and within the scope of authorities therein conferred.

Access to information

To facilitate the public to access information about the EAA, the EAA has designated the Director of Services and Professional Development as the Access to Information Officer who is responsible for ensuring that requests for access to information under the EAA's *Code on Access to Information* are properly dealt with in accordance with specific procedures.



監管局透過媒體活動、新聞稿、宣傳和公眾教育活動、監管局刊物及網站等不同溝通渠道，向公眾發放有關監管局的工作及措施的資訊。

The public are kept abreast of the EAA's work and initiatives through various communication channels, such as media events, press releases, publicity and public education activities, EAA publications and its website.



查閱資料申請摘要

Summary of Applications for Access to Information

年度 Year	申請數目 No of Applications	申請結果 Application Outcome	要求資料 Information Requested
2021/22	20	全部接受 All accepted	牌照副本 Copies of licences
			申請牌照時遞交的表格 Forms submitted for licence applications
			申請牌照時遞交的學歷證明文件 Documentary proofs of academic qualifications submitted for licence applications
			申請牌照時遞交的個人資料 Personal data submitted for licence application
			向持牌人發出的信函 Letter to a licensee
2020/21	17	全部接受 All accepted	牌照副本 Copies of licences
			申請牌照時遞交的表格 Forms submitted for licence applications
			申請牌照時遞交的個人資料 Personal data submitted for licence application
			申請牌照時遞交的學歷證明文件 Documentary proofs of academic qualifications submitted for licence application
2019/20	13	12個接受 12 accepted	牌照副本 Copies of licences
			申請牌照時遞交的表格 Forms submitted for licence applications
			申請牌照時遞交的個人資料 Personal data submitted for licence application
			申請牌照時遞交的學歷證明文件 Documentary proofs of academic qualifications submitted for licence application
		1個拒絕 1 declined	要求的資料已公開 Information requested already published



監管局透過其網站發佈資訊以提高局方工作的透明度，而向運輸及房屋局局長提交《年報》，並提呈立法會省覽，以進一步提高本局透明度。公眾可於監管局辦事處及網站閱覽有關年報。

監管局透過媒體活動、新聞稿、宣傳和公眾教育活動、監管局刊物及網站等不同溝通渠道，向公眾發放有關監管局的工作及措施的資訊。

公布紀律研訊結果

為方便公眾人士查悉紀律委員會根據《地產代理條例》賦予的權力向有關持牌人或前持牌人涉及的紀律事宜進行紀律研訊的結果，以及為教育地產代理業界及公眾，監管局於其網站內公布紀律研訊結果。

紀律委員會於 2021/22 年度共裁決了 318 個紀律研訊個案。監管局將這些個案的結果於其標題為「近期的紀律研訊結果」的網頁內公布。

同時，監管局亦在其網站內公布紀律研訊的裁決理由。詳情請參閱「積極執法」章節內的「公布研訊的裁決理由」。

獨立制衡措施

外部審核

監管局的財務報表須經由外部核數師審核。2021/22 財政年度，德勤•關黃陳方會計師行繼續獲委聘為監管局的核數師。

外部審核的主要目的是向董事局提交監管局年度財務報表，呈示公允的獨立保證。監管局委任的外部核數師須由運輸及房屋局局長批准。有關由德勤•關黃陳方會計師行審核的 2021/22 年度獨立核數師報告及財務報表詳載於第 110 至 144 頁。

The transparency of the EAA's work is attained through the information published at its website and is further enhanced by furnishing an *Annual Report* to the Secretary for Transport and Housing, copies of which have to be laid before the Legislative Council and are made available to the public at the EAA's office and website.

Members of the public are also kept abreast of the EAA's work and initiatives through various communication channels, such as media events, press releases, publicity and public education activities, EAA publications and its website.

Publication of inquiry hearing results

The EAA publishes inquiry hearing results on its website to facilitate members of the public to ascertain the results of the inquiry hearings conducted by the Disciplinary Committee pursuant to powers under the EAO on disciplinary matters concerning licensees or ex-licensees, and to educate both the estate agency trade and the public.

The Disciplinary Committee adjudicated 318 inquiry hearing cases in 2021/22 and the EAA has published the inquiry hearing results of these cases on its webpage titled "Recent Inquiry Hearing Results".

The EAA also publishes the reasons for disciplinary decisions on its website. For details, please refer to the sub-section headed "Publication of reasons for the decisions of inquiry hearings" under the section headed "Proactive in Law Enforcement".

Independent Checks and Balances

External audit

The EAA's financial statements are subject to audit by an external auditor. Deloitte Touche Tohmatsu continued to be the EAA's external auditor in the financial year of 2021/22.

The main purpose of the external audit is to provide independent assurance to the Board that the annual financial statements of the EAA are fairly stated. The appointment of the EAA's external auditor is subject to the approval of the Secretary for Transport and Housing. The Independent Auditor's Report and Financial Statements of 2021/22 audited by Deloitte Touche Tohmatsu are included in pages 110 to 144.



上訴

根據《地產代理條例》，持牌人或牌照申請人可就監管局有關拒絕批予牌照或續期牌照，或監管局施行的紀律處分的決定提出上訴。上訴須透過書面方式向運輸及房屋局局長提出。

運輸及房屋局局長須委任人士組成委員團，專責聆訊上訴。委員團的主席須從委員團成員中委任成員組成審裁小組就上訴作出裁決。

申訴專員覆檢

監管局自 2010 年 7 月 2 日起被納入申訴專員的監管範圍。2021/22 年度內，本局共接獲兩宗申訴專員轉介的個案，全部個案已於年內結束及裁定為不成立。

服務承諾

作為一個負責任的公營機構，監管局對公眾的服務設有一套服務承諾，且定期檢討承諾的達標率。監管局行政部各個部門負責維持有效的內部監控，以監測服務承諾的達標情況。

2021/22年度行政部門服務達標率 Achievement of the Performance Pledges in 2021/22

查詢

Enquiries

服務類別 Service type	指標 Standard	達標率 Results
回覆查詢 Response to enquiries		
電話查詢(留言訊息) Telephone enquiries (voice mail messages)	1個工作天內 ¹ Within 1 working day ¹	100%
書面查詢 Written enquiries	7個工作天內 ² Within 7 working days ²	99.26%

¹ 監管局的工作天為星期一至五。

² 收到查詢後下一個工作天開始計算。

Appeals

Under the EAO, licensees or licence applicants may appeal against the EAA's decisions concerning refusal to grant or renew a licence, or its disciplinary sanctions by writing to the Secretary for Transport and Housing.

The Secretary for Transport and Housing is required to appoint a panel of persons for the purpose of hearing such appeals. The appeals are determined by a tribunal, the members of which are appointed by the Chairman of the panel from members of the panel.

The Ombudsman's review

The EAA came under the jurisdiction of the Ombudsman on 2 July 2010. In the year of 2021/22, a total of two inquiries from the Ombudsman were received. All of them were unsubstantiated and closed.

Performance Pledges

As a responsible public body, the EAA has a set of performance pledges for its services to the public and the attainment level of the pledges is reviewed regularly. All sections of the EAA Administration are responsible for maintaining effective internal controls to monitor the achievement of their pledges to the public.

¹ The EAA's working days are from Monday to Friday.

² From the next working day following the receipt of the enquiry.



資格考試

Qualifying Examinations

服務類別 Service type	指標 Standard	達標率 Results
發出成績通知單 ¹ Issue result slips ¹	考試後的14個工作天內 Within 14 working days after the examination	100%

牌照

Licensing

服務類別 Service type	指標 Standard	達標率 Results
處理新牌照申請 Process new licence applications	收到新申請後的10個工作天內 ² Within 10 working days for new applications ²	99.98%
處理續牌申請 Process renewal licence applications	收到續牌申請後的20個工作天內 Within 20 working days for renewal applications	99.99%
退款予不獲發牌照或取消牌照申請的申請人 Refund of application fees for rejected/ cancelled applications	10個工作天內 ³ Within 10 working days ³	99.82%

¹ 由監管局委託舉辦資格考試的職業訓練局高峰進修學院發出。

² 由監管局收妥牌照申請、所需費用及文件之下一個工作天起計，至發出牌照/營業詳情說明書(即牌照可供領取之日)為止。如牌照申請須交由監管局牌照委員會考慮申請人是否符合法定的「適當人選」標準及其他發牌要求，此服務指標則不適用。監管局處理此類牌照申請時，須向申請人或第三者(例如破產管理署、信託人或警務處)查詢有關詳情，待得到回覆後，才可以決定批准或拒絕申請，故此在這種情況下，需要更長的時間。

³ 由取消或拒絕申請之下一個工作天起計；如屬破產個案，則由收到破產管理署或信託人指示之下一個工作天起計。

¹ Issued by the Institute of Professional Education And Knowledge of the Vocational Training Council, authorised by the EAA to administer the examinations.

² From the next working day following the receipt of an application, the required fee and documents to the day the licence/statement of particulars of business is issued (i.e. the day the licence is available for collection). This service target does not apply to applications which require the EAA's Licensing Committee to determine whether the applicant fulfills the "fit and proper" requirement and other licensing requirements as prescribed under the EAO. A longer duration is needed for such cases for the EAA to make enquiries and for the applicant or any third party (such as the Official Receiver's Office, trustees-in-bankruptcy or the Police) to respond before the EAA approves or rejects the application.

³ From the next working day after an application is cancelled or rejected; for bankruptcy cases, from the next working day following the receipt of instructions from the Official Receiver's Office or the trustee-in-bankruptcy.

投訴、行動及紀律研訊

Complaints, Enforcement and Disciplinary Proceedings

服務類別 Service type	指標 Standard	達標率 Results
確認收到投訴人的書面投訴 Acknowledge receipt of written complaints	5個工作天內 Within 5 working days	100%
收到足夠證明文件後向投訴人作出書面回覆 Provide a written response to complainants upon receipt of sufficient supporting documents	15個工作天內 Within 15 working days	97.79%
快速個案 (紀律處分新計劃下而又不牽涉有證人的個案) Fast Track Cases (Cases dealt with under the New Scheme for Disciplinary Cases and involving no witnesses)	6個月內 ³ Within 6 calendar months ³	71.43% ⁴

進行首次紀律研訊(適用於普通個案和複雜個案)／於監管局網頁公布已承認的違規事項(適用於快速個案)¹

[注意：並非所有個案會進行紀律處分。]²

Conduct the first disciplinary inquiry hearing for Normal Cases and Complex Cases/Publish admitted breach(es) on EAA website for Fast Track Cases¹

[Note: Not all cases will proceed to disciplinary actions.]²

¹ 監管局之調查一般着眼於《地產代理條例》及其附屬法例之規定是否獲得遵從，以及地產代理及營業員之執業操守。倘若個案涉及任何同期進行的刑事調查、由其他監管機構就不遵從其法規進行的調查或民事訴訟，則本服務承諾並不適用。

² 投訴人及涉案持牌人會在以下期間獲書面通知有關的個案有否獲建議進行紀律處分：快速個案為3個月內；普通個案為6個月內；複雜個案為9個月內。

³ 由監管局接獲足夠證明文件後向投訴人作出書面回覆的日期，或(如個案沒有投訴人)由監管局向涉案持牌人發出首封闡明指稱的信件日期，直至首次紀律研訊的研訊日期(適用於普通個案和複雜個案)，或已承認的違規事項於監管局網頁公布的日期(適用於快速個案)。

⁴ 兩宗快速個案、75宗普通個案及80宗複雜個案因受2019冠狀病毒病第五波疫情影響而未能達到服務承諾。該段期間，監管局採取了在家工作的安排，以致需時更長完成調查及部分研訊需要延期。

¹ The EAA's investigation generally focuses on the compliance of the EAO and its subsidiary legislation and the conduct of estate agents and salespersons in their estate agency practice. If a case is related to any parallel investigation of criminal offence or non-compliance with any law or regulation by other regulatory bodies, or if the case is related to any parallel civil court action, this performance pledge is inapplicable.

² A written notification of whether the case will be recommended for disciplinary action will be given to the complainant(s) and the licensee(s) concerned within 3 calendar months for Fast Track Cases, within 6 calendar months for Normal Cases, or within 9 calendar months for Complex Cases.

³ Commences from the date of the EAA's written response to complainant(s) upon the receipt of sufficient supporting documents from them or (if there is no complainant) from the date of the EAA's first allegation letter to licensee(s) concerned to the date of the first disciplinary inquiry hearing for cases proceeding to an inquiry hearing for Normal Cases and Complex Cases or to the publication date of admitted breach(es) on EAA's website for Fast Track Cases.

⁴ Two fast track cases, 75 normal cases and 80 complex cases did not meet the pledge amidst the outbreak of the fifth wave of the pandemic during the year. During the time, the EAA implemented a work-from-home arrangement which resulted in extra time needed for completion of investigation and the adjournment of some inquiry hearings.



服務類別 Service type	指標 Standard	達標率 Results
普通個案 (非快速個案並只涉及不多於兩項受監管局調查的指稱的個案) Normal Cases (Cases other than Fast Track Cases concerning not more than two allegations investigated by the EAA)	10個月內 ^{1,2} Within 10 calendar months ^{1,2}	42.75% ³
複雜個案 (除快速個案及普通個案以外的個案) Complex Cases (Cases other than Fast Track Cases and Normal Cases)	13個月內 ^{1,2} Within 13 calendar months ^{1,2}	42.03% ³
通知投訴人個案結果 Notify complainants of the outcome of the case	10個工作天內 ⁴ Within 10 working days ⁴	96.91%
通知被投訴人(持牌人)個案結果 Notify complainees (licensees) of the outcome of the case	10個工作天內 ⁵ Within 10 working days ⁵	100%

¹ 由監管局接獲足夠證明文件後向投訴人作出書面回覆的日期，或(如個案沒有投訴人)由監管局向涉案持牌人發出首封闡明指稱的信件日期，直至首次紀律研訊的研訊日期(適用於普通個案和複雜個案)，或已承認的違規事項於監管局網頁公布的日期(適用於快速個案)。

² 就本服務承諾而言，就有關個案於進行紀律研訊後出現一切非監管局所能控制的情況，如：紀律研訊已經準備就緒但研訊日期尚未確定、出席有關紀律研訊的投訴人、證人及/或被投訴人未能出席有關紀律研訊等，所產生的額外時間將不會納入本服務承諾中。

³ 兩宗快速個案、75宗普通個案及80宗複雜個案因受2019冠狀病毒病第五波疫情影響而未能達到服務承諾。該段期間，監管局採取了在家工作的安排，以致需時更長完成調查及部分研訊需要延期。

⁴ 由完成調查之日起計；假如監管局須要為有關個案舉行紀律研訊或根據紀律處分新計劃下處理有關個案，則以向被投訴人發出研訊結果通知書之日起計。

⁵ 不包括須要舉行紀律研訊的投訴個案。法例規定，監管局「須自有關決定日期起計21天內，將該決定以書面通知持牌人和通知該決定所針對的任何其他人」。

¹ Commences from the date of the EAA's written response to complainant(s) upon receipt of sufficient supporting documents from them or (if there is no complainant) from the date of the EAA's first allegation letter to licensee(s) concerned to the date of the first disciplinary inquiry hearing for cases proceeding to an inquiry hearing for Normal Cases and Complex Cases or to the publication date of admitted breach(es) on EAA's website for Fast Track Cases.

² Situations out of the EAA's control, such as no inquiry hearing date is available after the case is ready for inquiry hearing or the unavailability of complainant(s), witness(es) and/or the licensee(s) concerned on the purported inquiry hearing date after the case is ready for inquiry hearing etc., are disregarded for the purpose of this performance pledge.

³ Two fast track cases, 75 normal cases and 80 complex cases did not meet the pledge amidst the outbreak of the fifth wave of the pandemic during the year. During the time, the EAA implemented a work-from-home arrangement which resulted in extra time needed for completion of investigation and the adjournment of some inquiry hearings.

⁴ From completion of investigation or, in the event the case is submitted for an inquiry hearing or dealt with under the New Scheme for Disciplinary Cases, the date of the letter notifying the complainees of the result of the hearing.

⁵ Excludes cases that have to be submitted for inquiry hearings. For the latter, the statutory requirement is for the EAA to "within the period of 21 days beginning on the date of the relevant decision, to notify in writing the licensee and any other person against whom the decision is made of the decision".



持續專業進修計劃

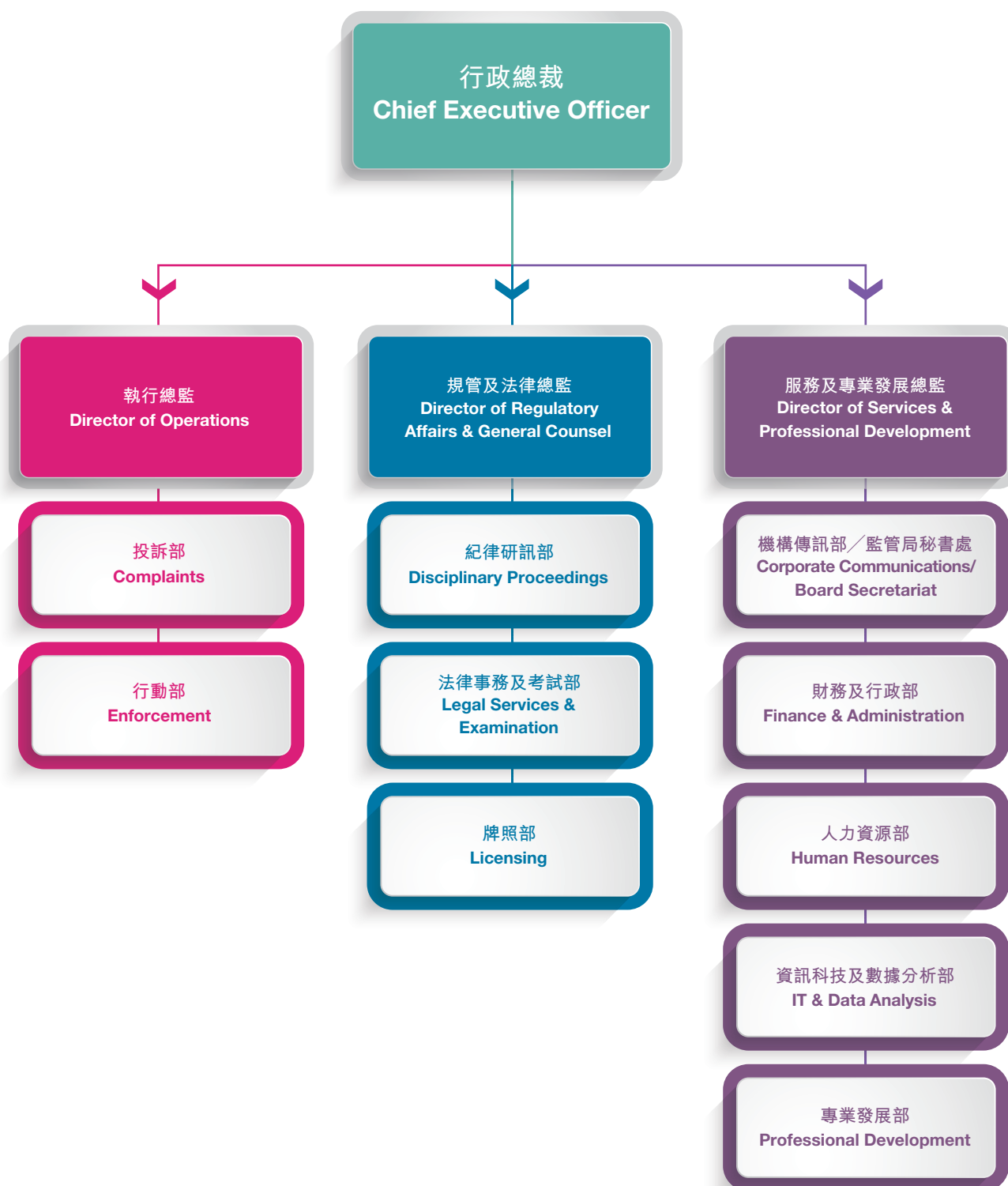
Continuing Professional Development (“CPD”)

服務類別 Service type	指標 Standard	達標率 Results
完成處理持續專業進修活動認可的申請 Process applications for endorsement of CPD activities	20個工作天內 Within 20 working days	100%
發出「出席證書」予參加監管局舉辦的持續專業進修活動的持牌人 Issue certificates of attendance for EAA-organised CPD activities	30個工作天內 Within 30 working days	100%



組織與員工 Organisation and People

組織架構 Organisation structure





總監級以下的員工編製

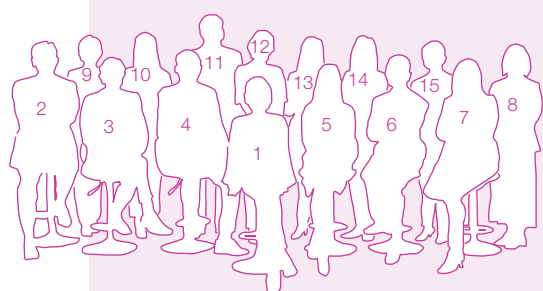
Non-directorate staff establishment

職級 Rank	數字 Number
主管／法律顧問 Head/Legal Counsel	3
高級經理／經理 Senior Manager/Manager	8
高級助理經理／助理經理 Senior Assistant Manager/Assistant Manager	18
高級調查主任／調查主任 Senior Investigation Officer/Investigation Officer	21
高級主任／主任 Senior Officer/Officer	12
高級行政助理／行政助理 Senior Administrative Assistant/Administrative Assistant	9
高級文員／文員 Senior Clerk/Clerk	28
司機／辦公室助理 Driver/Clerical Assistant	4



管理團隊

Management team



- 1 行政總裁韓婉萍女士
Ms Ruby HON,
Chief Executive Officer
- 2 投訴及行動部主管馬喜得先生
Mr Danny MA,
Head (Complaints and Enforcement)
- 3 法律顧問梁耀光先生
Mr YK LEUNG,
Legal Counsel
- 4 執行總監陳汝傲先生
Mr CHAN U Keng,
Director of Operations
- 5 規管及法律總監梁德麗女士
Ms Juliet LEUNG,
Director of Regulatory Affairs
and General Counsel
- 6 服務及專業發展總監王頌恩先生
Mr Ivan WONG,
Director of Services
and Professional Development
- 7 法律顧問容慧敏女士
Ms Jennifer YUNG,
Legal Counsel
- 8 專業發展部經理梁明珠女士
Ms Fallon LEUNG,
Manager
(Professional Development)
- 9 法律事務及考試部經理李文慧女士
Ms Grace LI,
Manager
(Legal Services and Examination)
- 10 行動部經理李淑儀女士
Ms Elvina LEE,
Manager (Enforcement)
- 11 資訊科技及數據分析部高級經理林家雯先生
Mr LAM Ka Man,
Senior Manager
(IT and Data Analysis)
- 12 機構傳訊部高級經理鄭麗珊女士
Ms Anissa CHENG,
Senior Manager
(Corporate Communications)
- 13 牌照部高級經理李佩華女士
Ms Ivy LEE,
Senior Manager (Licensing)
- 14 財務及行政部高級經理潘穎芝女士
Ms Wendy POON,
Senior Manager
(Finance and Administration)
- 15 投訴部經理莊小珮女士
Ms Christine CHONG,
Manager (Complaints)



員工及薪酬

員工

監管局行政部門由行政總裁領導，其職能包括管理監管局事務，以及監察及規管業界遵守《地產代理條例》。截至 2022 年 3 月 31 日，監管局職員編製共有 107 名員工。殘疾僱員佔總僱員數目 1%。

薪酬

監管局定期檢討薪酬政策，以確保本局薪酬福利符合市場趨勢，並能維持一定的競爭力以吸引及挽留人才。本局委託了獨立顧問公司在年內進行薪酬水平及趨勢調查，並根據市場水平調整薪酬範圍。而 2022 年度與表現掛鈎的薪酬調整幅度亦參考了顧問公司的建議而釐定。

本年度行政總裁和總監的薪酬

本年度支付予行政總裁和總監的薪酬¹如下：

		人數 Number of individuals
1,500,001–2,000,000元	\$1,500,001 to \$2,000,000	3
3,000,001–3,500,000元	\$3,000,001 to \$3,500,000	1
總數	Total	4

¹ 整套薪酬福利包括年內支付的薪金、約滿酬金及薪效掛鈎的調整幅度(如適用)。

Staffing and remuneration

Staffing

The EAA Administration is led by the Chief Executive Officer who is responsible for managing the business of the EAA, and monitoring and supervising compliance with the Estate Agents Ordinance. As at 31 March 2022, the staff establishment was 107. The percentage of employees with disabilities was 1%.

Remuneration

The EAA regularly reviews its remuneration policy to ensure that its remuneration packages are in line with the market trends, so as to maintain competitiveness in attracting and retaining talent. An independent consultant was commissioned to conduct a pay level and pay trend survey during the year. The pay ranges were revised in line with the market and the 2022 annual performance-linked pay adjustment also drew reference from the recommendations of the consultant.

Remuneration of Chief Executive Officer and Directors during the year

The total remuneration¹ of the Chief Executive Officer and Directors during the year was as follows:

¹ Total remuneration includes salary, contract-end gratuity and performance-linked pay, if applicable, paid during the year.



培訓及溝通

員工培訓及發展

隨着公眾對公營機構的問責性和透明度之期望與日俱增，監管局必須確保本局員工具備履行其職責、積極回應時刻演變的大眾訴求，以及維持高服務水平的能力。作為本局人力資源策略之一，監管局致力提供各類資源：包括內部工作坊、對外的培訓課程及培訓資助等，以提升員工的工作能力及支持員工的事業發展。

作為公職人員，監管局的員工應對防止貪污及誠信事宜有高度認知。有見及此，本局邀請廉政公署舉辦相關講座予所有新入職員工，及需要重溫相關知識的現任員工。

由於監管局員工每天需與不同持份者接洽，當中包括工作夥伴、業界人士和市民大眾，故此具備建立融洽關係、耐心傾聽、緩和緊張情緒及管理壓力的能力至為重要。為了提升監管局員工應付高要求客戶、處理個人情緒和壓力的能力，本局於年內邀請輔導心理學家為前線員工舉辦相關主題的工作坊。

此外，本局同時資助員工參加與其工作相關的培訓課程，以加強他們在工作方面的知識及實現個人事業發展目標。

Training and communication

Staff training and development

With rising public expectations on the accountability and transparency of public organisations, the EAA needs to ensure that its staff are equipped with the necessary competencies to discharge their duties, respond to the community's evolving needs, and achieve consistently high levels of performance. As part of its human resources strategy, the EAA is committed to providing various kinds of resources, including in-house workshops, external training programmes and training sponsorship to enhance their competencies and support their career development.

Being employees of a public body, EAA staff should possess a high level of awareness on corruption prevention and flawless integrity. For this purpose, the ICAC was invited to deliver a talk to all new staff and current staff to refresh their knowledge.

As EAA staff need to deal with different stakeholders including working partners, trade and the public every day, the ability to build rapport, listen with patience, de-escalate tension and manage stress is important. To enhance EAA staff's capability in handling demanding customers as well as handling their own emotion and stress, a counselling psychologist was engaged to conduct a workshop for the frontline staff during the year.

Staff were also provided with sponsorship for attending their self-initiated training programmes to enhance their knowledge at work and to meet individual career development goals.



監管局員工參與「如何應對不同需要的顧客」工作坊。

The EAA staff participated in the workshop of "To Handle Demanding Customers".



所有培訓活動旨在提升監管局員工的專業知識和技能，協助他們盡展所長，以迎接日後更大的挑戰和成就。

All these training activities aim to enhance the professional knowledge and skills of the EAA staff, to develop their full potential and to prepare them for greater challenges and achievements ahead.

另一方面，監管局亦關心員工的身心健康，特別在 2019 冠狀病毒病疫情期間，員工大大減少戶外活動。監管局特意為員工安排了兩場工作坊－彈力帶訓練及毛巾操訓練，以便他們在工作及在家抗疫期間仍可多做運動。

On the other hand, the EAA also cares about the physical well-being of its staff especially during the COVID-19 pandemic when they have less outdoor activities. The EAA had arranged two workshops respectively on resistance band exercise and towel exercise for staff so that they could do more exercises at work and at home.



監管局舉辦兩場彈力帶及毛巾操訓練工作坊，以鼓勵員工在家抗疫期間多做運動。

EAA organised two training workshops on resistance band exercise and towel exercise to motivate staff to do more exercises at home amid the pandemic.

員工溝通

監管局透過不同渠道來加強員工之間的溝通，包括定期舉行管理層會議及部門會議，一方面確保各個部門的透明度及對彼此工作的互相理解，同時確保監管局方針能傳達至各職級的員工。高級管理層亦會透過定期的溝通活動(如部門簡報會)接觸員工，分享管理層有關各事項上的最新訊息及政策方針，例如監管局的機構計劃及架構改變等，並提供機會讓員工發表意見。

Staff communication

The EAA reinforces communication among staff through different channels, including regular meetings among management staff and sectional meetings, horizontally to ensure transparency and understanding of the work of different sections and vertically to convey direction to different rankings of staff. The senior management further regularly reaches out to staff through various communication sessions, such as the sectional briefing sessions to share the latest message and direction from the senior management on matters such as the EAA's corporate plan and organisational changes, as well as to provide a platform for the staff to share their views.



為培養團隊精神，監管局於年內舉行了若干員工活動，如員工旅行及年度聖誕午餐等。

To foster team spirit, staff activities, e.g. staff outing and annual Christmas lunch, were arranged during the year.



為培養團隊精神，監管局於年內為員工提供了員工旅行及年度聖誕午餐。

EAA arranged staff outing and Christmas lunch to foster team spirit during the year.



為了提升員工對個人健康的關注，監管局參加了「好心情 @ 健康工作間」計劃，該計劃提供健康檢測用具以量度血壓及腰圍，供監管局員工在辦公室記錄個人健康狀況。

To increase colleagues' health awareness, the EAA participated in the Joyful@Healthy workplace programme and was provided with health check devices on blood pressure and waist measurement for our staff to use them in the office to keep track of their personal health.

機構及員工獎項

Corporate and staff awards

機構獎項

Corporate awards

監管局連續七年獲香港社會服務聯會頒發「同心展關懷」標誌，以表揚本局在「關懷社區」、「關懷僱員」及「關懷環境」上的承諾和貢獻。

The EAA received the Caring Organisation logo for the seventh consecutive year presented by The Hong Kong Council of Social Service in recognition of the EAA's commitment and contribution to "Caring for the Community", "Caring for the Employees" and "Caring for the Environment".

監管局同時再次獲僱員再培訓局嘉許為「人才企業」，表揚局方在人才培訓及發展方面的卓越表現。

The EAA was also acknowledged as a "Manpower Developer" again by the Employees Retraining Board for its outstanding achievements in manpower training and development.



員工獎項

監管局的一位牌照部主任及一位投訴部助理經理獲頒發「2021 申訴專員嘉許獎—公職人員獎」，以表揚他們在服務大眾和處理投訴及查詢方面的專業及積極態度。監管局員工已經連續七年獲頒發該等獎項。

抗疫工作

為減低疫情擴散的風險，在 2021/22 年度，局方不時按需要實施員工在家工作的輪班安排。為避免交叉感染，會議均以線上模式進行，以取代實體會面。而其他防疫措施亦在年內繼續實施，包括要求員工及訪客進入監管局辦公室前必須量度體溫及掃描「安心出行」二維碼，以及在辦公室範圍內必須全時間戴上口罩等，同時增加清潔辦公室的次數。此外，本局亦向員工提供快速抗原檢測包及消毒噴霧。

監管局更適時採取進一步的防疫措施。於 2022 年 2 月中旬至 2022 年 4 月初 Omicron 在社區肆虐期間，本局暫停了公眾接待處／服務櫃位，並在此期間透過網上平台、電話及電郵熱線，或將文件放置在監管局辦公室外的收集箱內，維持向公眾提供基本服務。另一方面，招聘面試及評估均在線上進行。

財務回顧

收入及開支

監管局於本年度錄得 1,330 萬元盈餘(相比去年錄得 1,350 萬元盈餘)。監管局在本年度的總收入為 9,310 萬元，較上年度增加 180 萬元或 2.0%。本年度其他收入主要來自：監管局向持牌人提供專業發展資助的未動用款項 120 萬元而予以撥回，以及收取政府資助款項 30 萬元，補貼監管局舉辦技能提升配對資助計劃項下的兩項獲批准培訓計劃所產生的一部分開支。本年度的開支為 8,140 萬元，較上年度增加 360 萬元或 4.7%。

Staff awards

An Officer of the Licensing Section and an Assistant Manager of the Complaints Section received "The Ombudsman's Award 2021" for "Officers of Public Organisations" in recognition of their professional and positive attitude in serving the public and handling complaints and enquiries. This was the seventh consecutive year that the EAA staff have received the Award.

Combating COVID-19

To reduce risk of the spread of COVID-19, a roster arrangement for colleagues to work from home was implemented from time to time when necessary during the year of 2021/22. Meetings were held online in lieu of physical attendance to prevent cross infection. Other preventive measures such as requiring both staff and visitors to conduct body temperature checks and scan the LeaveHomeSafe QR Code before entry to the EAA office, as well as wearing a face mask within the office at all times, were also implemented throughout the year. Frequency of office cleaning was also increased. Besides, rapid antigen test kits and antibacterial spray were provided to staff.

The EAA's precautionary measures were escalated with the closure of the reception/service counter to the public between mid-February 2022 and early April 2022 when the infection of Omicron in society was acute. During such period, essential services to the public were maintained through online platforms, telephone and email hotlines, or by dropping documents in the collection box outside the EAA's office. On the other hand, recruitment interviews and assessments were conducted online.

Financial Review

Income and expenditure

For the year under review, the EAA reported a surplus of \$13.3 million (as compared to a surplus of \$13.5 million last year). Income for the year was \$93.1 million, an increase of \$1.8 million or 2.0% over the previous year. Other income for the year was mainly attributed to the reversal of the unutilized amount of \$1.2 million from the provision of the EAA's professional development subsidy to licensees and the receipt of the Government's fund of \$0.3 million for subsidizing a portion of the expenditure incurred by the EAA on organizing two approved training programmes under the Matching Grant Scheme for Skills Upgrading. Expenditure for the year was \$81.4 million, representing an increase of \$3.6 million or 4.7% compared to the previous year's.

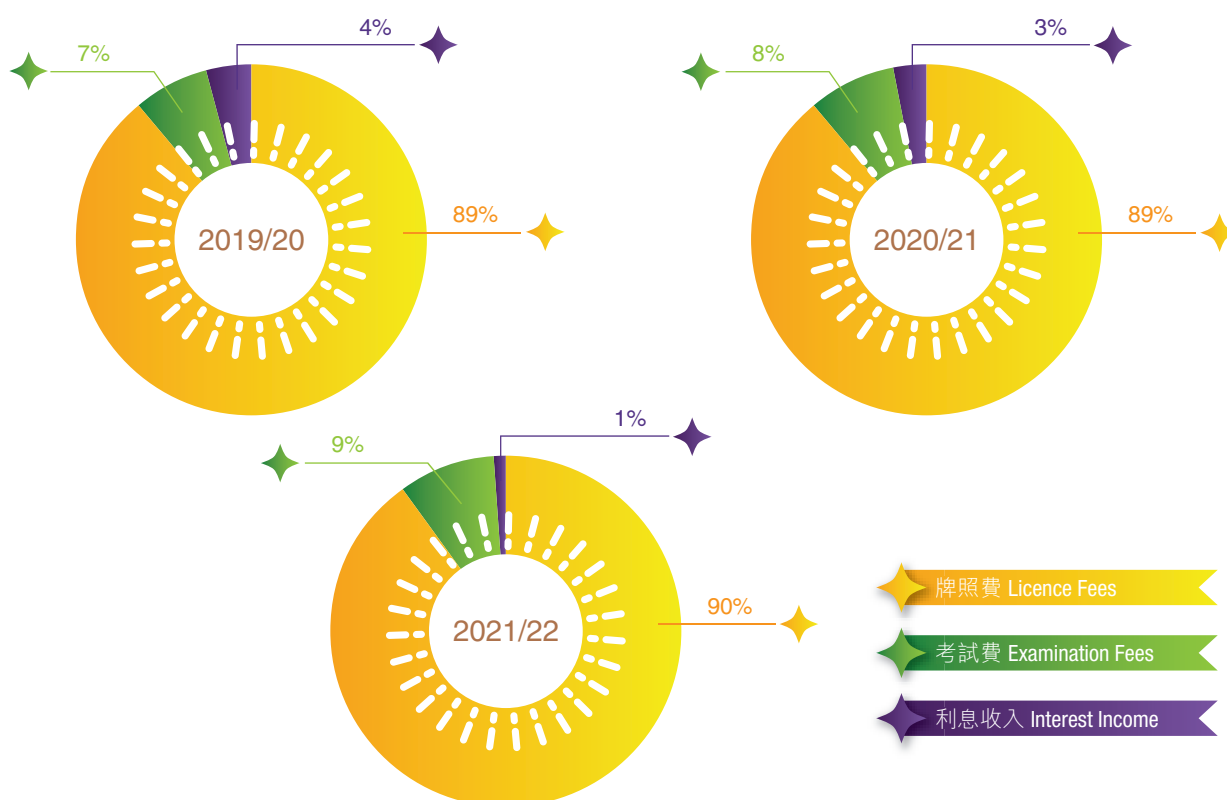


收入

牌照費收入佔總收入的90%，較上年度增加了250萬元或3.1%至8,400萬元，原因主要為年內持牌人數上升。年內的考試費收入為870萬元，較上年度增加120萬元或15.7%，主要原因是由於在先前2020/21年度的數次資格考試因2019冠狀病毒病疫情而取消，導致2021/22年度對額外考場座位的需求增加，加之考試費用自2022年1月起上調。因監管局於柴灣以現金購置另一間辦公室，令利息收入下跌至40萬元，較上年度減少190萬元或83.0%。

Income

Licence fee income, contributing 90% of the total income, was \$84.0 million, representing an increase of \$2.5 million or 3.1% over the previous year. The increase was mainly due to a growth in the number of licensees during the year. Examination fee income was \$8.7 million, representing an increase of \$1.2 million or 15.7% over the previous year, mainly due to a higher demand for extra examination seats for 2021/22 as a result of the cancellation of a few sessions of qualifying examinations in the previous year of 2020/21 because of the COVID-19 pandemic together with an upward adjustment of the examination fees with effect from January 2022. Interest income was \$0.4 million, representing a decrease of \$1.9 million or 83% over the previous year, due to the purchase of another office at Chai Wan in cash.



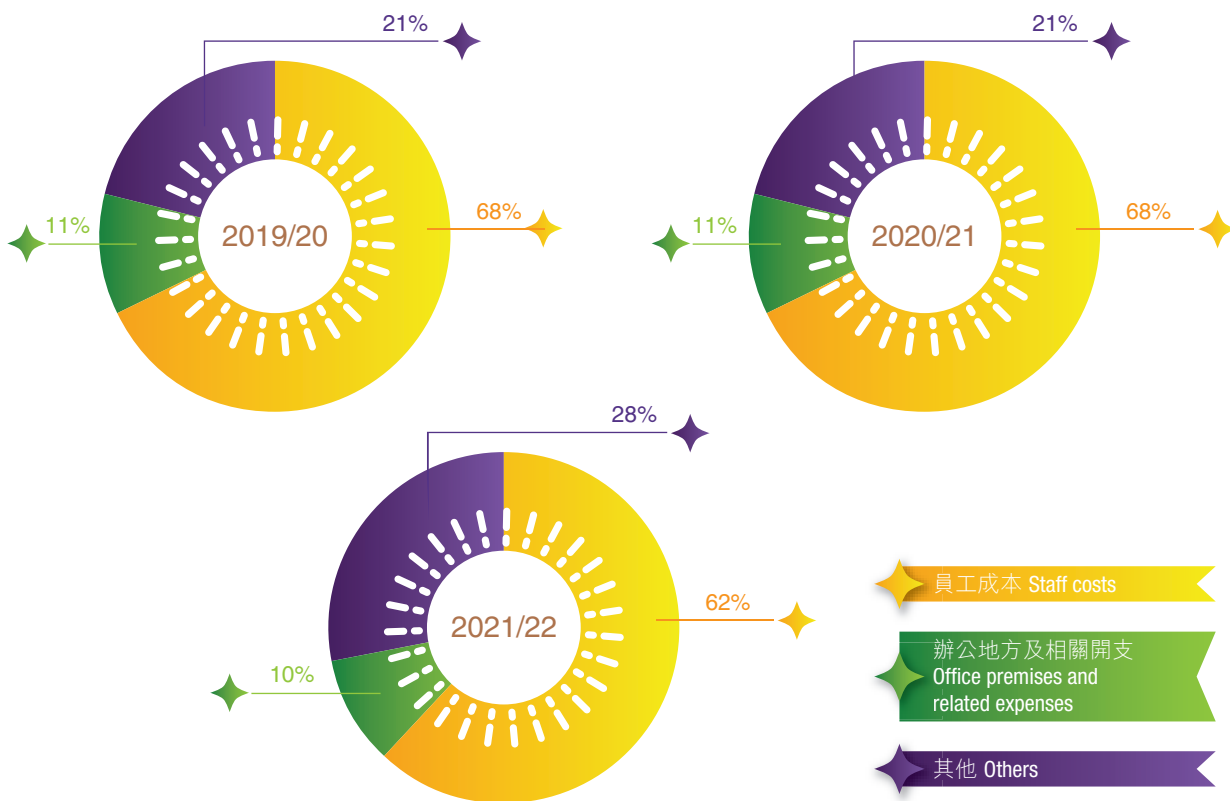


支出

員工成本與辦公地方及相關開支為兩大主要支出，分別佔總開支 62.4% 及 9.9%。主要金額增加的支出項目為物業、機器及設備之折舊、考試服務費、專業服務費用、公眾教育開支及培訓活動開支；而主要金額減少的支出項目則為員工成本與辦公地方及相關開支。

Expenditure

Staff costs, and office premises and related expenses were two major expenditure items, accounting for about 62.4% and 9.9% of the total expenditures respectively. Expenditure items that saw major increases in dollar amount were depreciation of property, plant and equipment, service fees for examinations, professional services fees, community education expenses and training activity expenses. Expenditure items that saw major decreases in dollar amount were staff costs, and office premises and related expenses.





完成政府現金津貼發放工作

因應新型冠狀病毒病疫情對地產代理業產生的負面影響，在 2020 年的第二輪「防疫抗疫基金」下，政府透過監管局向地產代理業的個人持牌人提供一筆過的現金津貼，適時為業界提供財政上的支援。自 2020 年 5 月起，本局以銀行本票方式分批發放政府現金津貼。津貼發放工作已於 2021 年 6 月 30 日完成。

購置辦事處

監管局於柴灣購置新辦事處，以容納大部分此前在灣仔租賃辦事處上班的員工，該項購置已於 2021 年 5 月 13 日完成。同時，局方繼續在灣仔租用一個小型辦事處，為公眾及業界提供服務。

企業社會責任

監管局致力將企業社會責任原則融入日常運作中，為社會持續發展作出貢獻。針對社區、環境及工作場所等主要企業社會責任範疇，均已納入至本局所有營運決策及實務中。要維持作為法定機構應有的良好企業社會責任，有賴全體監管局成員的努力。

Completion of disbursing the Government's cash subsidy

Under the second round of Anti-epidemic Fund in 2020, the Government provided a one-off cash subsidy to individual licensees of the estate agency trade via the EAA to offer timely financial support in view of the adverse impact of the COVID-19 pandemic on the practice of the estate agency trade. The EAA had started disbursing the Government's cash subsidy by bank cashier's orders since May 2020 in batches. The disbursement was completed by the end of 30 June 2021.

Acquisition of office premises

The acquisition of the new office in Chai Wan to accommodate the majority of staff previously stationed at the rented office in Wanchai was completed on 13 May 2021. A smaller office was instead rented again in Wanchai mainly for serving the public and the trade.

Corporate Social Responsibility

The EAA is committed to integrating corporate social responsibility ("CSR") principles into our daily operations and contributing to the sustainable development of the society. Key CSR aspects such as community, environment and workplace, are integrated into all our operational decisions and practices. Maintaining good CSR practices that align with our role as a statutory body involves everyone at the EAA.



參與慈善活動

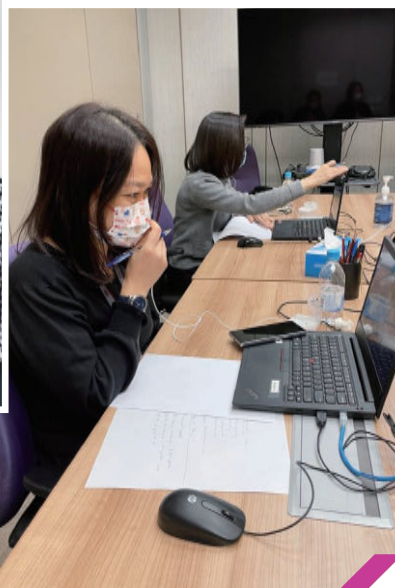
為關懷弱勢社群及社會上有需要的人士，監管局全力支持非牟利機構所舉辦的籌款活動(包括：公益便服日、公益愛牙日、公益行善「折」食日等)及社區服務。今年，監管局參與的社區服務包括香港基督教青年會企業社會責任計劃下的面試技巧工作坊及愛心午餐計劃。面試技巧工作坊為高中生傳授求職面試技巧，再由本局的員工為他們進行模擬面試。而在愛心午餐計劃中，監管局員工在香港基督教青年會西九龍會址向附近的弱勢社群派發午餐盒。

Charity participation

To show our care to the underprivileged and those in need, the EAA supported various fund-raising activities (e.g. Dress Casual Day, Love Teeth Day, Skip Lunch Day, etc.) and community services of non-profit making organisations. This year, the community services in which the EAA participated included Interview Skill Workshop and Lunch Box Giveaway of the YMCA Corporate Social Responsibility Programmes. The Interview Skill Workshop taught some senior secondary school students the brief skillsets for job interviews and thereafter mock interviews were then conducted by our staff. In the Lunch Box Giveaway charity event, our staff distributed lunch boxes at YMCA West Kowloon Centre to the nearby underprivileged.



監管局員工積極參與香港公益金舉辦的公益便服日。
The EAA staff participated in the Dress Casual Day organised by the Hong Kong Community Chest.



監管局員工參與香港基督教青年會企業社會責任計劃下的面試技巧工作坊。
The EAA staff participated in the Interview Skill Workshop.



後50•實習生計劃

監管局於 2021 年參加由僱員再培訓局舉辦的「後 50•實習生計劃」，該計劃旨在為 50 歲或以上人士提供就業機會。在為期一個月的實習計劃中，參加者有機會在職場上一展所長，同時掌握就業市場的現況。實習完結後，監管局主動向實習生提供臨時職位。

Post-50 Internship Programme

The EAA joined the Post-50 Internship Programme held by the Employees Retraining Board in 2021 which aimed to provide people aged over 50 with an opportunity to join the workforce. During the one-month internship programme working in the EAA, the participants had the opportunity to develop their strengths in the workplace and got up-to-date with the current status of the job market. After the internships, the EAA voluntarily offered the participants temporary jobs.



監管局於2021年參加由僱員再培訓局舉辦的「後50•實習生計劃」。

The EAA joined the Post-50 Internship Programme held by the Employee Retraining Board in 2021.

創職位計劃

為支持政府紓緩因 2019 冠狀病毒病疫情造成失業率上升的措施，監管局獲政府批准，透過第二輪防疫抗疫基金創職位計劃設立若干臨時職位。計劃下，監管局在疫情期間提供工作機會，讓新任職者親身到訪地產代理商舖，教育持牌人各類合規事宜，以協助監管局業務。此類教育性質的探訪亦受到地產代理商舖歡迎。

Job Creation Scheme

To support the Government's initiative to ease the worsening unemployment situation due to the COVID-19 pandemic, the EAA was approved by the Government to create some temporary posts under the Job Creation Scheme of the second round of the Anti-epidemic Fund. Under the scheme, the incumbents were offered job opportunities amid the pandemic and they contributed to the EAA through visiting estate agency shops in person to educate licensees about various compliance issues on the spot. Their educational visits were well-received by the estate agency shops.



環境

監管局致力以環境友善的態度營運，並向員工推廣環保理念。我們採納了多項綠色辦公室措施，包括提供專門收集單面印刷紙張以作重複使用的托盤、回收紙張及碳粉盒、使用符合環保原則的印刷紙張、使用自動關閉照明系統和空調的定時器，以及設立傳感器，當辦公室某區域內無人走動時關閉照明等。

年內，監管局亦參與不少環保活動，例如「綠色日」、「香港無冷氣夜」等。

資訊科技

網上服務

由於遙距通訊已成為疫情中不可或缺的辦公設備，監管局在年內升級了視訊設備及電話系統以加強遠程通訊。局方亦已加強牌照目錄等網上服務，提供更多有關持牌人的資訊以供公眾查閱，牌照申請人亦可透過網上追蹤其申請進度。

此外，本局的行動部亦開始採用電腦輔助系統，代為審查網上地產廣告。此舉有助監管局更有效監督網上廣告的合規情況。

網絡安全

隨着網絡攻擊和資料洩漏風險持續增加，監管局定期檢討其保安平台和參數，確保有關系統與業界的標準相符且為最新版本。

Environment

The EAA strives to operate as an environmentally friendly organisation and promotes the same to its staff. Green office measures adopted include the provision of designated trays to collect one-side printed paper for reuse; recycling of paper and toner cartridges; and use of environmentally friendly printing paper, timer for switching off lighting and air-conditioning automatically, sensor for turning off lighting when no one is moving around the area, etc.

The EAA also participated in several environmental initiatives during the year, e.g. Green Day, Hong Kong No Air Con Night.

Information Technology

Online services

This year the EAA upgraded the audio-video equipment and telephony for better remote communication which became indispensable office facilities amidst the pandemic. Online services such as the licence list has been enhanced to provide more information about a licensee for the perusal of the public, and licence applicants can also track the status of their applications online.

Moreover, our enforcement team started to use a computer-aided system for scrutinising online real estate advertisements. This increased the EAA's efficiency and effectiveness in monitoring the compliance of the ever-growing advertisements on the internet.

Cyber security

With the ever-increasing threat of cyber-attacks and data leakage, the EAA has constantly reviewed its security platform and parameters to ensure that they are on a par with the industry practice and up-to-date.

措施及活動回顧

Recap of Initiatives and Events



4/2021

監管局推出「節能有『理』嘉許計劃」並舉行啟動儀式，業界代表出席以示支持。

The EAA launched the “Estate Agents Energy Saving Award Scheme” and held a kick-off ceremony with trade representatives attending to show their support.



5/2021

在谷歌(Google)及雅虎(Yahoo)網絡上推出有關「地產代理商舖專業進修嘉許獎章」的宣傳計劃，為監管局消費者教育網站帶來40,000次點擊。

An online promotional campaign about the CPD Mark was launched in Google and Yahoo's network and generated about 40,000 clicks to the EAA consumer education website.

6/2021

監管局行政總裁接受新城電台節目訪問，談及持牌人數、資格考試及業界參與銷售一手住宅物業的合規情況。The EAA's CEO attended a media interview by Metro Radio and talked about the licensee population, qualification examinations and the trade's compliance when selling first-hand residential properties.



編製名為「無牌從事地產代理工作屬刑事罪行」的單張，並派發到地產代理商舖。

A leaflet titled “Conducting unlicensed estate agency work is a criminal offence” was produced and distributed to estate agency shops.



7/2021

監管局舉行網上直播新聞發佈會，回顧其2021年上半年的工作及簡介下半年的工作重點。

The EAA held an online live streaming press conference to review its work in the first half of 2021 and introduce its initiatives for the second half.



監管局運用政府「防疫抗疫基金：技能提升配對資助計劃」補貼，在12個月內重覆舉辦兩個持續專業進修課程：「以智能電話製作樓盤影片」及「土地查冊學英文」，業界反應熱烈。

Two CPD courses repeatedly held for 12 months with subsidies from the Government's Matching Grant Scheme for Skills Upgrading under the Anti-epidemic Fund, namely "Video Production for Estate Agency Trade Using Smartphone" and "Learning English through Land Search", commenced with an overwhelming response.



8/2021

於各大電視台及電台頻道推出全新電視宣傳短片及聲帶，提醒公眾購買境外物業需留意的要點。

A new Announcement in the Public Interest (API) to remind the public of the important points-to-note when purchasing non-local properties was launched on major TV and radio stations.



局方於美孚舉行與前線持牌人交流的聚焦小組會議。

A focus group meeting with front-line licensees was held in Mei Foo District.



兩名員工獲頒發「2021申訴專員嘉許獎－公職人員獎」。

Two staff were granted The Ombudsman's Awards 2021 for Officers of Public Organisations.



措施及活動回顧

Recap of Initiatives and Events



9/2021

在新城廣播的Facebook專頁舉辦網上直播講座，提醒消費者有關按揭的注意事項。
An online live seminar reminding consumers of the points-to-note about mortgage was held on the Facebook page of Metro Broadcast.



以網上會議形式與業界舉行季度聯絡會議。
The quarterly trade liaison meeting was held in an online conference format.



10/2021

監管局新購置的東貿廣場辦公室舉行開幕禮。
An opening ceremony was held for the EAA's newly purchased office at E-Trade plaza.



監管局前任主席梁永祥教授主講名為「橋王教你做代理」的持續專業進修講座，受到業界熱烈好評。
EAA's former Chairman Professor William Leung delivered a CPD talk titled 「橋王教你做代理」 with overwhelmingly good response from the trade.



監管局參加香港基督教青年會社會責任計劃的「愛心午餐計劃」企業社會責任活動。
The EAA joined a CSR activity namely "Lunch Box Giveaway" under the YMCA Social Responsibility programme.



11/2021

與新成立的「地產代理業界銷售境外物業關注組」舉行會議，商討關於境外物業的議題。

A meeting with the newly formed concern group「地產代理業界銷售境外物業關注組」was held to discuss the subject of non-local properties.

監管局主席及行政總裁出席香港地產代理商總會30週年暨新辦公室開幕儀式。

The EAA Chairman and CEO attended the 30th Anniversary cum new office opening ceremony of the Hong Kong Real Estate Agencies General Association.



12/2021

與業界八大商會舉行特別聯絡會議，商討有關境外物業議題。
A special trade liaison meeting with eight major trade associations was held to discuss the subject of non-local properties.



合共188家地產代理商舖積極參與持續專業進修計劃，獲授予「地產代理商舖專業進修嘉許獎章」，數目創過去10年以來的新高。

A total of 188 estate agency shops were awarded the “CPD Mark” in recognition of their active participation in the Continuing Professional Development Scheme and it is the highest number recorded in the last ten years.



措施及活動回顧

Recap of Initiatives and Events



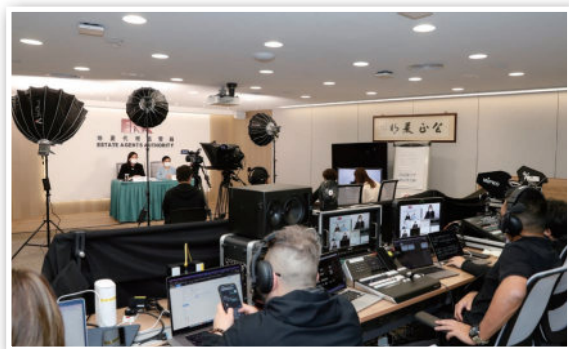
1/2022

資格考試費用於2022年1月1日開始上調。

The qualifying examination fees were increased with effect from 1 January 2022.

監管局主席及行政總裁舉辦網上直播新聞發佈會，回顧監管局2021年的工作及簡介2022年的工作重點。

The EAA's Chairman and CEO hosted an online live streaming press conference to review the EAA's work in 2021 and introduced its initiatives for 2022.



監管局發出一份新執業通告(編號22-01(CR))，為地產代理提供其在處理《業主與租客(綜合)條例》第IVA部租務管制制度規管的分間單位規管租賃時需遵循的指引，並於2022年2月安排研討會，向持牌人講解新通告的內容。

The EAA issued a new Practice Circular (no. 22-01 (CR)) providing guidelines for estate agents to follow when handling regulated tenancies in respect of subdivided units that are subject to the tenancy control regime under Part IVA of the Landlord and Tenant (Consolidation) Ordinance and a webinar to brief licensees on the new circular was arranged in February 2022.

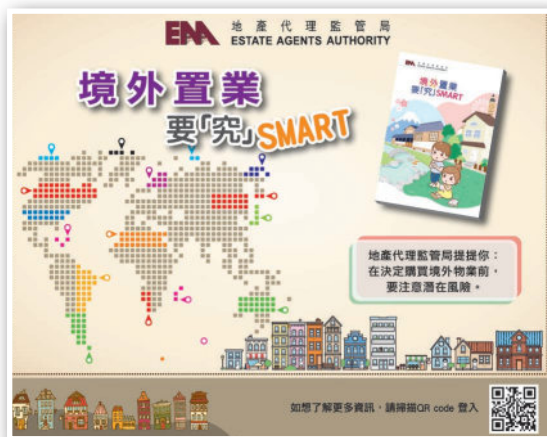
運輸及房屋局代表、監管局與業界八大商會舉行會議，聽取業界對境外物業議題的意見並作進一步討論。

The representatives of the Transport and Housing Bureau and the EAA met with eight major trade associations to listen to their views on and further discuss the subject of non-local properties.



監管局的《境外置業要「究」SMART》小冊子，附夾於部分報章內派發給公眾。

The EAA's booklet titled "Purchasing Non-local Properties Be SMART" was distributed to the public through inserting in some daily newspapers.



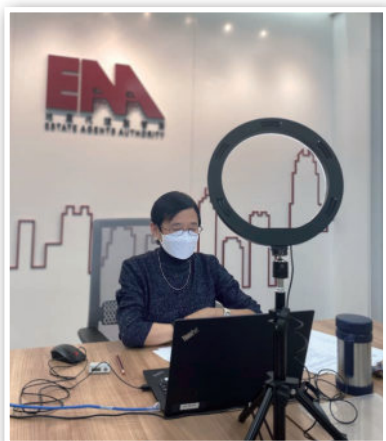
2/2022

有鑑於2019冠狀病毒病第五波疫情及為響應政府的防疫措施，監管局在辦事處實施「疫苗通行證」政策。

In view of the fifth wave of COVID-19 and to echo the Government's anti-pandemic measures, the EAA implemented the "vaccine pass" policy in its offices.

監管局行政總裁接受新城財經台網上訪問，談及監管局在疫情下的特別工作安排、有關分間單位規管租賃的新執業通告以及境外物業等議題。

The EAA CEO attended an online interview by Metro Finance Radio and talked about the EAA's special work arrangement under the pandemic, the new Practice Circular on the tenancy of subdivided units and the issue of non-local properties.



3/2022

監管局舉辦名為「境外置業實戰攻略」的Facebook直播講座。

The EAA held a Facebook live seminar titled "Practical tips for purchasing properties situated outside Hong Kong".



運輸及房屋局代表、監管局與「地產代理業界銷售境外物業關注組」舉行會議，就境外物業議題的意見作進一步討論。

The representatives of the Transport and Housing Bureau and the EAA met with the concern group「地產代理業界銷售境外物業關注組」to listen to their views on and further discuss the subject of non-local properties.

「節能有『理』嘉許計劃」圓滿結束，合共387間地產代理商舖於網上頒獎典禮上獲獎。計劃合共節省逾25萬度電。

The "Estate Agents Energy Saving Award Scheme" concluded with 387 estate agency shops awarded in the online ceremony. Over 250,000 units of electricity consumption were saved in the Scheme.





提升把關
Advances in
Gatekeeping





提升把關

Advances in Gatekeeping



資格考試

作為確保投身地產代理業界的人士具備所需的知識以提供地產代理服務的把關者，獲取在地產代理行業執業牌照的其中一個先決條件就是通過相關的資格考試。監管局目前提供兩類資格考試，分別為：(i) 地產代理資格考試及(ii) 營業員資格考試。

通過地產代理資格考試的考生可申請地產代理(個人)牌照或營業員牌照；而通過營業員資格考試的考生則僅可申請營業員牌照。

2021/22年度的資格考試由職業訓練局高峰進修學院代表監管局舉辦。

資格考試包括兩個部分，其中一部分為獨立試題，另一部分為依據個案分析的試題。考生必須在兩個部分均取得合格成績，方能通過考試。

考試的第一部分測試考生對地產代理資格考試及營業員資格考試內容綱要中各個範疇的認識，包括適用於地產代理業務的法律和常規；第二部分則測試考生將知識應用於實際情景的能力。

Qualifying Examinations

As a gatekeeper to ensure persons entering the trade possess the required knowledge to provide estate agency services, one of the prerequisites for obtaining a licence to practise in the estate agency industry is to pass the relevant qualifying examination. Currently, the EAA offers two types of qualifying examinations, namely: (i) the Estate Agents Qualifying Examination (“EAQE”) and (ii) the Salespersons Qualifying Examination (“SQE”).

A candidate who passes the EAQE may apply for either an estate agent’s licence (individual) or a salesperson’s licence. A candidate who passes the SQE may apply for a salesperson’s licence only.

The qualifying examinations were administered by the Institute of Professional Education And Knowledge (“PEAK”) of the Vocational Training Council (“VTC”) on behalf of the EAA in 2021/22.

The qualifying examinations comprise of two parts – one consisting of stand-alone questions and the other consisting of questions based on case studies. Candidates must pass both parts in order to pass the examination.

Part 1 of the examination is intended to test candidates’ knowledge of various parts of the syllabi of the EAQE and SQE, including the laws and practices applicable to the estate agency practice, while Part 2 is intended to test candidates’ ability to apply the knowledge to practical scenarios.



監管局舉辦資格考試以確保投身地產代理行業的人士具備所需的知識。

Qualifying examinations are organised to ensure that persons entering the trade possess the required knowledge to provide estate agency services



2021/22年度地產代理資格考試與營業員資格考試的比較如下：

A comparison of the EAQE and SQE held in 2021/22 is set out as follows:

	地產代理資格考試 EAQE	營業員資格考試 SQE
考試場數 Number of Sessions	4場 ¹ 4 sessions ¹	筆試應考模式：5場 ² Paper-based: 5 sessions ² 電腦應考模式：10場 ³ Computer-based: 10 sessions ³
考試時間 Examination Time	3小時 3 hours	2小時30分鐘 2 hours and 30 minutes
試題數目 Number of Questions	第一部分：30條獨立試題 Part 1: 30 stand-alone questions 第二部分：20條試題(依據個案分析) Part 2: 20 questions based on case studies	第一部分：40條獨立試題 Part 1: 40 stand-alone questions 第二部分：10條試題(依據個案分析) Part 2: 10 questions based on case studies
形式 Format	多項選擇題 Multiple-choice questions	
合格分數 Pass Mark	每部分需最少答對60% At least 60% of correct answers in each part	

¹ 2021/22年度原定舉行五場地產代理資格考試，但其中一場因2019冠狀病毒病而取消。

² 2021/22年度原定舉行六場筆試應考模式的營業員資格考試，但其中一場因2019冠狀病毒病而取消。

³ 2021/22年度原定舉行12場電腦應考模式的營業員資格考試，但其中兩場因2019冠狀病毒病而取消。

¹ Five EAQEs were originally scheduled in 2021/22 but one of which was cancelled due to COVID-19.

² Six paper-based SQEs were originally scheduled in 2021/22 but one of which was cancelled due to COVID-19.

³ Twelve computer-based SQEs were originally scheduled in 2021/22 but two of which were cancelled due to COVID-19.

提升把關 Advances in Gatekeeping



資格考試的報考及應考人數

在2021/22年度，報考地產代理資格考試的人數為5,691人；報考營業員資格考試的人數則為7,550人，兩者較去年分別增加約33%及約2.1%。

與2020/21年度相比，實際應考地產代理資格考試的人數增加約37%至5,236人，而實際應考營業員資格考試的人數則上升約3.4%至6,556人。

雖然2020/21年度的筆試座位數量及學校考試場地供應繼續因疫情而受影響，但2021/22年度的地產代理資格考試及營業員資格考試的報考及應考人數仍錄得增長，這是由於監管局作出的特殊安排，包括採用商業用場地舉辦筆試，及自2021年10月起將電腦應考模式的營業員資格考試恢復至正常座位數量。

在2021/22年度，地產代理資格考試及營業員資格考試的平均合格率分別為30.7%及30.2%，而2020/21年度兩個考試的合格率則分別為22.5%及37.8%。

Number of registrants and candidates for qualifying examinations

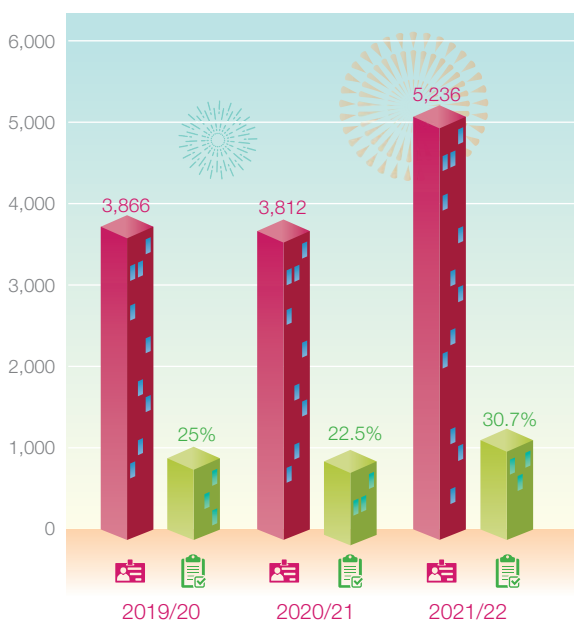
A total of 5,691 persons registered for the EAQEs and a total of 7,550 persons registered for the SQEs held in 2021/22, which represented an increase of about 33% and about 2.1% respectively over those of the previous year.

Compared to that in 2020/21, the number of examination candidates that actually took the EAQE increased by about 37% to 5,236 and in the case of the SQE, it increased by about 3.4% to 6,556.

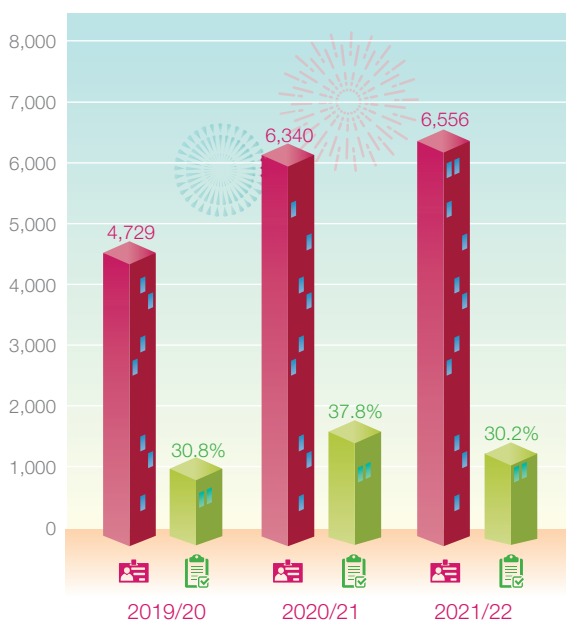
Although seating capacity for paper-based examinations and supply of school-based examination venues continued to be affected in 2020/21 due to COVID-19, the increase in the number of registrants and candidates for the EAQEs and the SQEs in 2021/22 was a result of the special arrangements made by the EAA in relation to booking of commercial venues for paper-based examinations and the resumption of normal seating capacity for computer-based SQEs since October 2021.

In 2021/22, the average pass rates for the EAQE and SQE were 30.7% and 30.2% respectively, as against 22.5% and 37.8% respectively in 2020/21.

地產代理資格考試 Estate Agents Qualifying Examination



營業員資格考試 Sales Person Qualifying Examination



應考人數
Number of Examination Candidates

合格率
Pass Rate



因應疫情取消及更改考試事宜

因應2019冠狀病毒病疫情的發展，監管局在2021/22年度合共取消了四場資格考試，其中包括一場地產代理資格考試、一場筆試應考模式的營業員資格考試，以及兩場電腦應考模式的營業員資格考試。

在2021/22年度內，因資格考試被取消而受影響的考生獲全額退還考試費。

修訂部分違反考試規則的罰則水平

經監管局對經常被違反的考試規則的罰則水平進行審視後，對部分違反考試規則的罰則水平作出了修訂，並增加一項新罰則—任何考生因在監管局籌辦的任何考試中涉及不誠實或欺詐行為而被定罪，該考生將被取消有關考試的資格，並且由被定罪日開始禁止報名參加任何監管局其後的資格考試，為期兩年。該等變更已於2022年1月1日後舉辦的考試生效。

應考考生學歷

在2021/22年度，應考營業員資格考試的考生中，具備大專或以上學歷的比率約有33.8%，至於地產代理資格考試，具備大專或以上學歷的考生比率則約為41.8%，相對2020/21年度的比率則分別為34.6%及44.5%。一般來說，學歷較高的考生所考取的積分比學歷較低的考生為高。

Cancellation and rescheduling of examinations due to the pandemic

Due to the development of COVID-19, the EAA cancelled a total of four qualifying examinations in 2021/22, which comprised of one EAQE, one paper-based SQE and two computer-based SQEs.

Affected candidates from the cancelled qualifying examinations in 2021/22 received full refund of examination fees.

Revision to the level of penalties for certain breaches of examination regulations

Following the EAA's review of the level of penalties imposed against common breaches of examination rules, revisions were made to the level of penalties for certain breaches of examination rules and a new penalty was added such that any candidate convicted of an offence involving a dishonest or fraudulent act in relation to any examination organised by the EAA would be disqualified from the relevant examination and be prohibited from registering for any subsequent qualifying examination of the EAA for a period of two years from the date of conviction. Such changes have taken effect with respect to examinations scheduled after 1 January 2022.

Educational background of candidates

In 2021/22, the percentage of candidates who took the SQE and who have attained tertiary or above educational level was about 33.8%, and that for the EAQE was about 41.8%, as compared to 34.6% and 44.5% respectively in 2020/21. Generally, candidates with higher educational qualifications scored higher marks than those candidates with lower educational qualifications.

提升把關

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	學歷 Education Level	2019/20		2020/21		2021/22	
		應考考生 比率 % of candidates	合格率 Pass rate	應考考生 比率 % of candidates	合格率 Pass rate	應考考生 比率 % of candidates	合格率 Pass rate
地產代理 資格考試 EAQE	中五 F.5	26.8%	16.2%	28%	17.1%	30%	25.4%
	中六或中七 F.6 or F.7	8.2%	22.7%	8%	19.7%	8.8%	25%
	大專或以上 Tertiary or above	45.7%	62.1%	44.5%	25.8%	41.8%	35.6%
	資料不詳 Unknown	19.3%	24.5%	19.5%	24.1%	19.4%	31.1%
營業員 資格考試 SQE	中五 F.5	35.9%	27.3%	35.5%	33.3%	34.5%	27.3%
	中六或中七 F.6 or F.7	15.2%	22.6%	15.7%	29.7%	16.4%	26.7%
	大專或以上 Tertiary or above	32.3%	76.4%	34.6%	44.5%	33.8%	33.5%
	資料不詳 Unknown	16.6%	33.7%	14.2%	42%	15.3%	33%

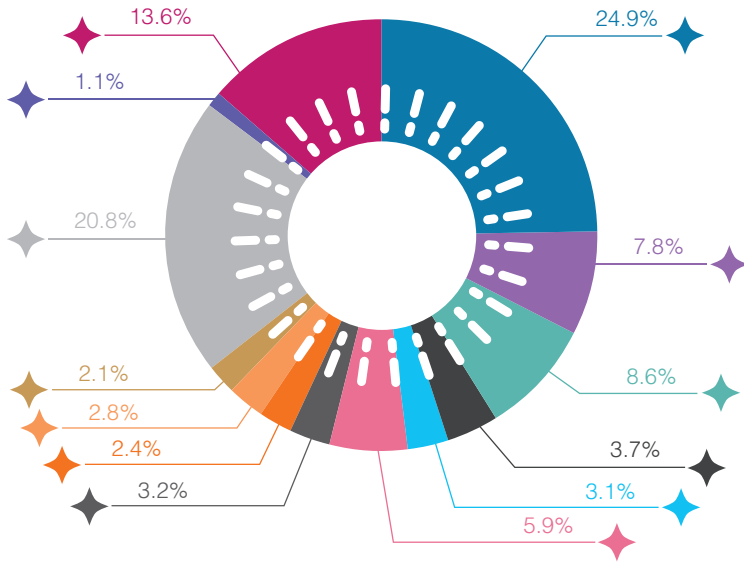
報考人士的職業背景

報考資格考試的人士當中不乏學生及來自各行各業的人士，包括零售及批發、銀行、會計、投資及保險。首次參加資格考試的考生則約有44%。

Occupational background of registrants

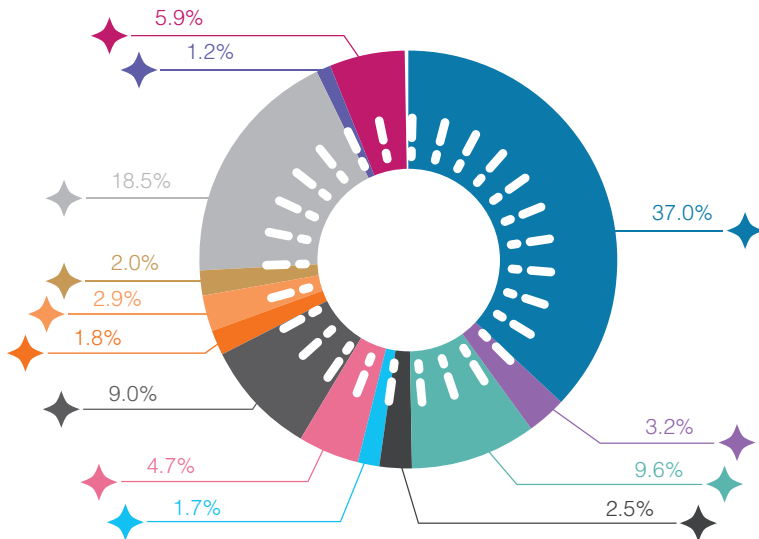
Persons registered for the qualifying examinations included students and people from a wide range of occupational backgrounds, including the retail and wholesale business, banking, accounting, investment and insurance. About 44% of the candidates attempted the examination for the first time.

地產代理資格考試
Estate Agents Qualifying Examination



- ◆ 地產代理業 Estate Agency Trade
- ◆ 銀行/會計/投資 Banking / Accounting / Investment
- ◆ 零售/批發 Retail / Wholesale Business
- ◆ 物業管理 Property Management
- ◆ 建築/測量 Architecture / Surveying
- ◆ 保險 Insurance
- ◆ 學生 Students
- ◆ 教育/社會服務 Education / Social Service
- ◆ 酒店/餐飲 Hotel / Catering
- ◆ 旅遊 Tourism
- ◆ 資料不詳 Unknown
- ◆ 航空 Aviation
- ◆ 其他 Others

營業員資格考試
Salespersons Qualifying Examination



- ◆ 見習營業員 Salesperson-trainee
- ◆ 銀行/會計/投資 Banking / Accounting / Investment
- ◆ 零售/批發 Retail / Wholesale Business
- ◆ 物業管理 Property Management
- ◆ 建築/測量 Architecture / Surveying
- ◆ 保險 Insurance
- ◆ 學生 Students
- ◆ 教育/社會服務 Education / Social Service
- ◆ 酒店/餐飲 Hotel / Catering
- ◆ 旅遊 Tourism
- ◆ 資料不詳 Unknown
- ◆ 航空 Aviation
- ◆ 其他 Others

提升把關

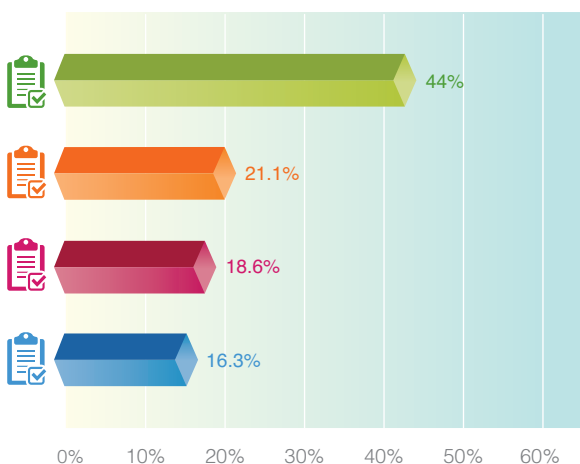
Advances in Gatekeeping



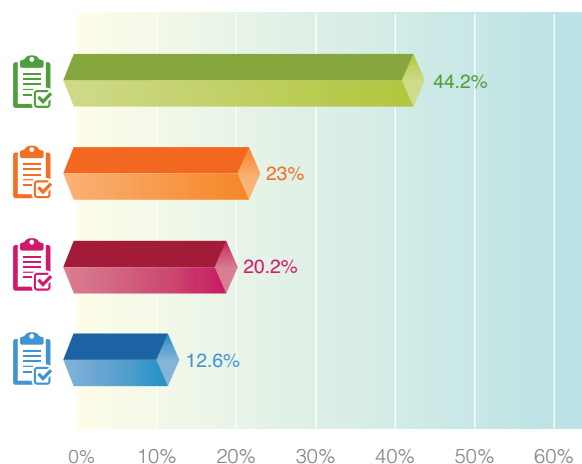
考生參加考試的次數

Number of attempts by candidates at examinations

地產代理資格考試 EAQE



營業員資格考試 SQE



首次應考
First Attempt

第二次應考
Second Attempt

第三次或以上應考
Third Attempt or Above

資料不詳
Unknown

發牌

發牌制度

除《地產代理條例》及其附屬法例規定的某些例外情況外，任何在香港從事地產代理工作的人士，必須持有有效的牌照，否則會觸犯法例。

在發牌制度下，牌照分為兩種，分別為營業員牌照及地產代理牌照。營業員牌照僅會批予個人；而地產代理牌照則可批予個人或公司。

持有營業員牌照的個人只可為持牌地產代理從事地產代理工作，而持有地產代理牌照的個人則可為持牌地產代理從事地產代理工作或以獨資經營者、合夥經營的合夥人或持有地產代理牌照的公司董事身份從事地產代理工作。他亦可被委任為地產代理轄下某一營業地點的經理，負責有效及獨立控制其業務¹。

¹ 《地產代理條例》第38條規定，地產代理轄下的每個營業地點，須由一名經理有效和獨立的控制，而該名經理必須為地產代理(個人)牌照的持有人。

Licensing

Licensing regime

Subject to certain exceptions as stipulated in the Estate Agents Ordinance (“EAO”) and its subsidiary legislation, any person who carries out estate agency work in Hong Kong must hold a valid licence. Failure to do so is an offence.

Under the licensing regime, there are two types of licences, namely, salesperson’s licence and estate agent’s licence. A salesperson’s licence may only be granted to an individual while an estate agent’s licence may be granted either to an individual or a company.

An individual holding a salesperson’s licence may only perform estate agency work for a licensed estate agent, whereas a holder of an estate agent’s licence may perform estate agency work either for a licensed estate agent or in his/her capacity as a sole proprietor, a partner of a partnership, or a director of a company holding an estate agent’s licence. He may also be appointed as a manager of an office of an estate agency business responsible for its effective and separate control¹.

¹ Section 38 of the EAO requires each office of an estate agency business to be under the effective and separate control of a manager who must be a holder of an estate agent’s licence (individual).



地產代理在某個地點以特定營業名稱經營地產代理業務前，必須向監管局申請批予營業詳情說明書。

任何個人必須符合以下要求，方可獲發地產代理牌照或營業員牌照：

- 年滿18歲；
- 完成中學五年級或同等程度的教育；
- 在相關的資格考試中考獲合格成績¹；及
- 被監管局認為是持牌的「適當人選」。

牌照數字

在2021/22年度，持牌人數目持續增加。個人牌照的總數較上年度增加2.4%。截至2022年3月31日，個人牌照的總數為42,016個。在這些持牌人士中，23,035人持有營業員牌照，18,981人持有地產代理(個人)牌照。

公司牌照及營業詳情說明書的數目亦有所增加，分別為3,915個及7,160個，較2021年3月31日分別上升0.7%及1.6%。

在2021/22年度，監管局共批出2,868個新申領的個人牌照，較上年度增加25.1%。

Before operating an estate agency business at a particular place of business using a particular business name, an estate agent is required to apply for a statement of particulars of business (“SPOB”).

To be granted an estate agent’s licence or a salesperson’s licence, an individual must fulfill the following requirements:

- having attained the age of 18 years;
- having completed an educational level of Form Five of secondary education or its equivalent;
- having passed the relevant qualifying examination¹; and
- having been considered by the EAA a “fit and proper” person.

Licensing figures

In the year of 2021/22, the licensee population continued to expand. The total number of individual licences increased by 2.4% over that of the previous year. As at 31 March 2022, there were 42,016 individual licences. Among these licences, 23,035 were salesperson’s licences and 18,981 were estate agent’s licences (individual).

The number of company licences and SPOBs also increased, respectively to 3,915 and 7,160, representing an increase of 0.7% and 1.6% over those of 31 March 2021.

In 2021/22, 2,868 new individual licences were granted, an increase of 25.1% compared to that of the previous year.



在2021/22年度，監管局共批出2,868個新申領的個人牌照，較上年度增加25.1%。
In 2021/22, 2,868 new individual licences were granted, an increase of 25.1% compared to that of the previous year.

¹ 申請人必須於提交牌照申請當日起計的前12個月內在資格考試中考獲合格成績。

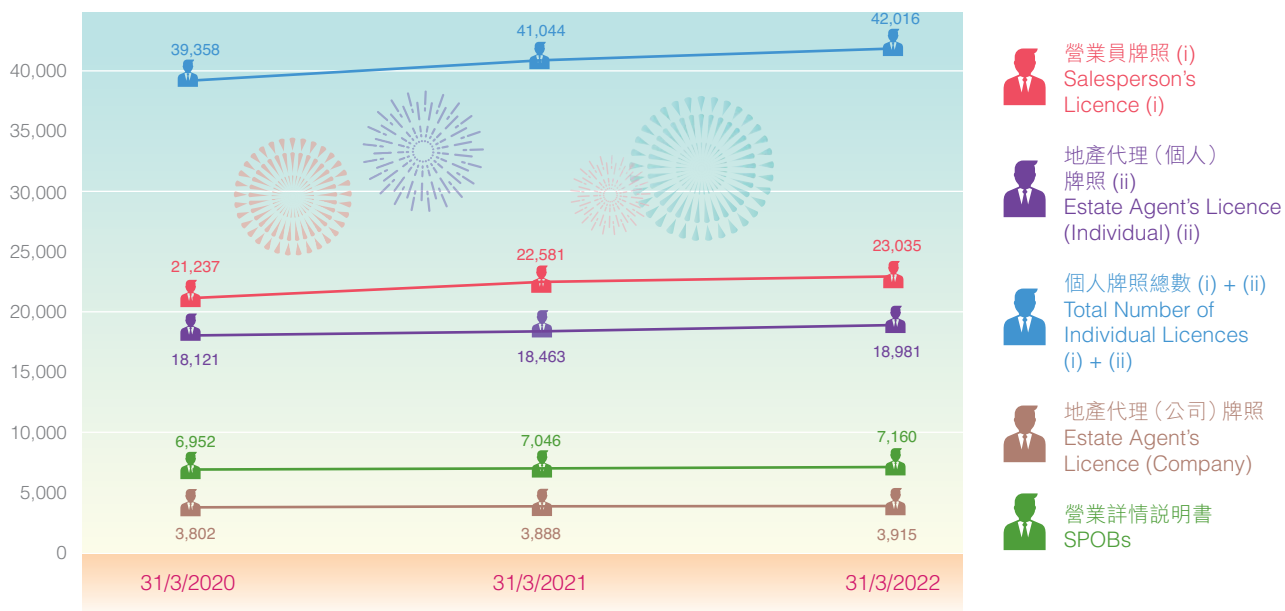
¹ The qualifying examination must have been passed within 12 months immediately before the date of an application for the grant of a licence.

提升把關 Advances in Gatekeeping



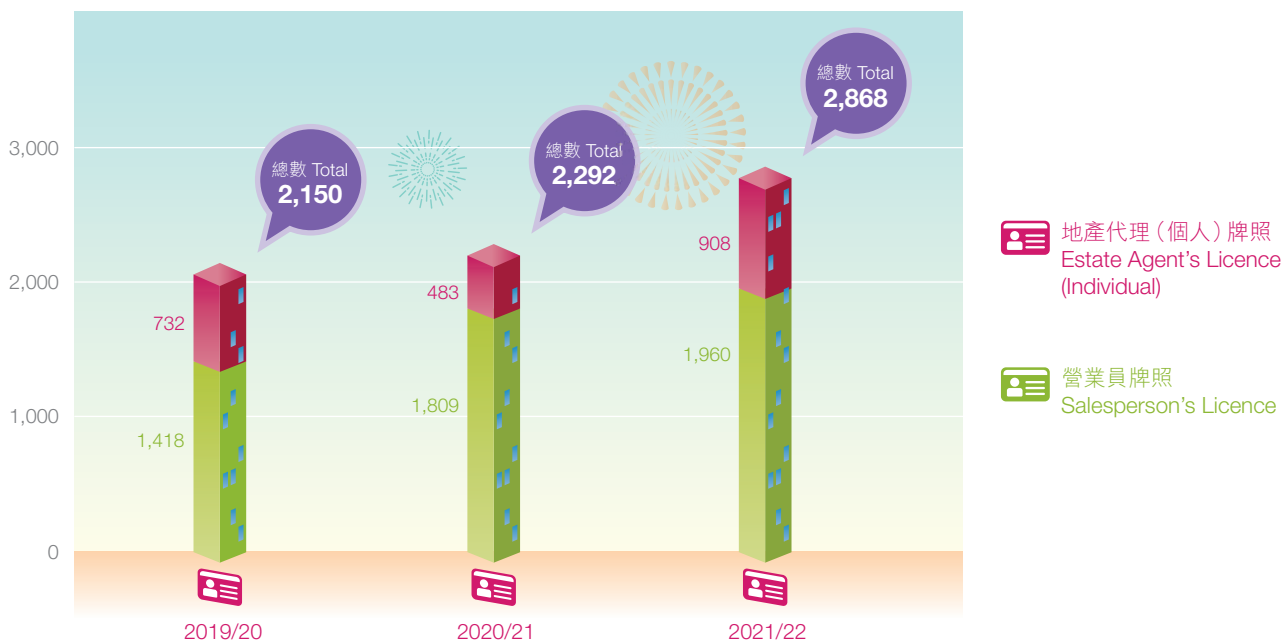
過往三年牌照及營業詳情說明書數目

Number of Licences and SPOBs in the Past Three Years



過往三年新批出的個人牌照數目

New Licences (Individual) Granted in the Past Three Years



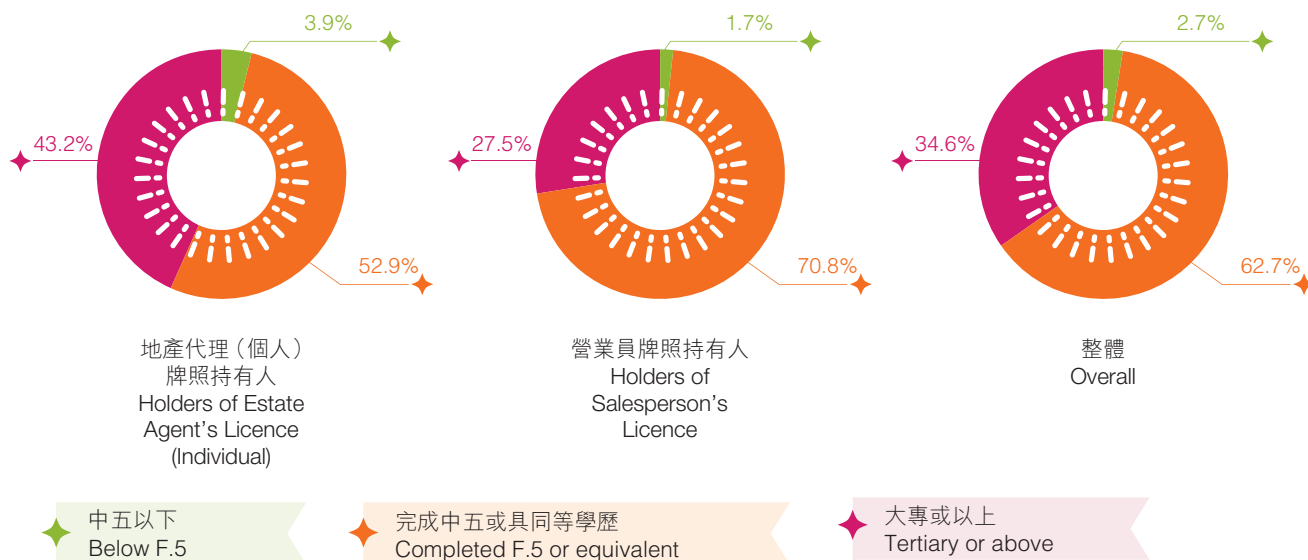


個人持牌人的背景

Background of individual licensees

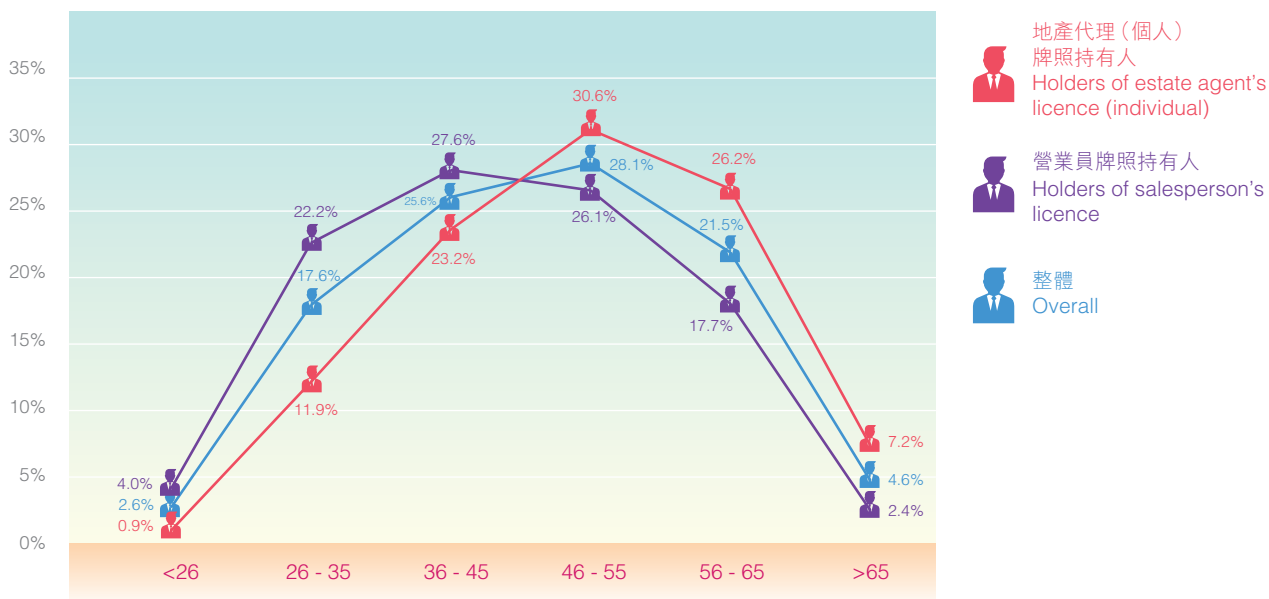
持牌人的學歷水平(截至2022年3月31日)

Educational Level of Licensees (as at 31/3/2022)



持牌人的年齡(截至2022年3月31日)

Age of Licensees (as at 31/3/2022)



提升把關

Advances in Gatekeeping



持牌人所選擇的通訊語言(截至2022年3月31日)

Licensees' Choice of Language in Communication (as at 31/3/2022)

	中文 Chinese	英文 English
地產代理(個人)牌照持有人 Holders of estate agent's licence (individual)	88.0%	12.0%
營業員牌照持有人 Holders of salesperson's licence	95.1%	4.9%
整體 Overall	91.9%	8.1%

地產代理業務的經營概況

一如既往，2021/22年度大多數地產代理屬於小規模的經營者。截至2022年3月31日，95.3%的地產代理業務經營者只開設一間店舖，而同時經營五間店舖或以上的只佔少於1%。

Operations of estate agency business

As usual, most of the estate agencies operated in 2021/22 were small scale operators. As at 31 March 2022, 95.3% of estate agency operators operated as a single shop and less than 1% had five or more shops.

代理業務的經營模式(截至2022年3月31日)

Mode of Operation of Estate Agency Businesses (as at 31/3/2022)

經營者 Operator	店舖數目* Number of shops
有限公司經營* Limited Companies*	5,447
合夥經營 Partnerships	161
獨資經營 Sole Proprietorships	1,552
營業詳情說明書總數 Total SPOBs	7,160

* 由3,915個公司持牌人經營

* Operated by 3,915 Company Licensees

代理業務的規模 (截至2022年3月31日)

Size of Operation of Estate Agency Businesses (as at 31/3/2022)

經營者 Operator	店舖數目* Number of shops*	1	2	3	4	5-10	11-20	21-30	>30
	有限公司經營 Limited companies	3,701	137	37	13	20	2	1	4
合夥經營 Partnerships	144	5	1	1	0	0	0	0	
獨資經營 Sole proprietorships	1,456	37	2	1	2	0	0	0	
小計 Sub-total	5,301	179	40	15	22	2	1	4	

* 即營業詳情說明書

* i.e. SPOBs

不符合發牌條件

牌照申請人必須符合若干發牌條件方可獲發牌照。倘若牌照申請人未能符合任何一項發牌條件，監管局將會拒絕其牌照申請。在2021/22年度，監管局共拒絕了57宗牌照申請，原因包括：申請人未能符合有關的學歷要求，或不被視為獲批牌照的「適當人選」(例如破產或因刑事罪行被定罪)。

即使已獲發牌照，倘若持牌人不再符合繼續持有牌照的資格，其牌照亦可能被撤銷。年內，監管局牌照委員會共撤銷了32個牌照，原因是有關持牌人不再符合發牌條件。

牌照委員會向持牌人採取的行動

Actions Taken Against Licensees by the Licensing Committee

行動類別 Types of Actions	2019/20	2020/21	2021/22
在牌照上附加條件 Attachment of conditions to licence	54	53	87
暫時吊銷牌照 Suspension of licence	0	0	0
撤銷牌照 Revocation of licence	57	36	32

網上申請牌照

已於監管局網站註冊電子服務帳戶的個人持牌人，或牌照失效不多於24個月的前個人牌照持有人，可於網上遞交牌照申請。年內，監管局收到共34,743份個人持牌人或前持牌人的牌照申請，其中有58.6%(即20,372份牌照申請)經網上遞交。

Failure to meet the licensing requirements

A licence applicant must have fulfilled certain requirements in order to be granted a licence. If a licence applicant fails to meet any of the licensing requirements, his/her licence application will be refused. In 2021/22, a total of 57 applications were refused for different reasons, such as applicants were considered not having the required educational qualifications or not being considered "fit and proper" persons to be granted a licence (e.g. bankruptcy or conviction of a criminal offence).

Even if a licence has been granted, a licensee's licence may be revoked if he/she is no longer eligible to continue to hold a licence. During the year, a total of 32 licences were revoked by the Licensing Committee as the relevant licensees no longer met the licensing requirements.

Online application for licences

Individual licensees and former licensees whose individual licences have ceased to be valid for not more than 24 months may submit their licence applications online if they have registered an e-Service account at the EAA's website. During the year, among the 34,743 licence applications received from current and former holders of individual licences, 58.6% (i.e. 20,372 licence applications) were submitted online.





積極執法
Proactive in
Law Enforcement





操守與守則

規例簡介

根據《地產代理條例》成立的監管局，獲賦予的權力包括規管與管制地產代理及營業員的執業，及採取其認為適當或需要的行動，以促使地產代理及營業員行事持正及稱職，或維持或提升他們的地位。從事地產代理工作之地產代理及營業員必須遵從所有《地產代理條例》及其附屬法例、由監管局發出的《操守守則》及執業通告內的所有適用指引。

發出執業通告

監管局不時檢視業界的執業手法及發出執業通告，並提供指引予業界依循，使持牌人能夠遵從他們在法律下的責任。年內，監管局發出了一份如下所述的通告。

因應於2022年1月22日生效的《業主與租客(綜合)條例》第IVA部的規定，監管局發佈了一份新的執業通告，為地產代理在處理受《業主與租客(綜合)條例》第IVA部下租務管制制度規管的分間單位相關租賃(即「規管租賃」)時，提供可依循的指引。

相關指引包括要求持牌人(i)在成功接觸準租客後，立刻向準租客披露其於交易中行事的身分；(ii)在安排客戶訂立租賃協議之前，向客戶解釋《業主與租客(綜合)條例》第IVA部下有關租住權保障及租金規管的主要規定，及每項「規管租賃」隱含的強制性條款；(iii)向客戶告知，租賃協議的條文不應包含與租住權保障、租金規管規定及每項「規管租賃」隱含的強制性條款不一致的條文；(iv)向客戶提供每項「規管租賃」隱含的強制性條款的摘要副本；(v)提醒客戶注意《業主與租客(綜合)條例》第IVA部下的相關罪行及罰則；及(vi)如客戶對《業主與租客(綜合)條例》第IVA部下的規管制度有疑問，則請客戶向差餉物業估價署作出查詢，或建議客戶在有需要時尋求法律意見。

Ethics and Regulations

Introduction of regulations

The EAA established under the Estate Agents Ordinance (“EAO”) is tasked to, inter alia, regulate and control the practice of estate agents and salespersons and to take such actions as the EAA considers appropriate or necessary to promote the integrity and competence amongst, or maintain or enhance the status of, estate agents and salespersons. Estate agents and salespersons must observe and comply with all the relevant provisions in the EAO and its subsidiary legislation, the *Code of Ethics* and all the applicable guidelines set out in the practice circulars issued by the EAA when they carry out estate agency work.

Issuance of practice circular

The EAA reviews the practices of the trade and issues practice circulars to provide guidelines on estate agency practice from time to time, to enable licensees to comply with their duties under the law. During the year, one circular was issued as described below.

In light of the requirements under Part IVA of the Landlord and Tenant (Consolidation) Ordinance (“LTCO”), which came into effect on 22 January 2022, the EAA issued a new practice circular providing guidelines for estate agents to follow when handling tenancies in respect of subdivided units that are subject to the tenancy control regime under Part IVA of the LTCO (i.e. “regulated tenancies”).

The guidelines include requirement for licensees to (i) disclose their capacity to act in the transaction to the prospective tenants at the first opportunity after they have successfully established contact with the prospective tenants; (ii) explain to the clients the key requirements under Part IVA of the LTCO in relation to the security of tenure and rent regulation, and the mandatory terms to be implied for every “regulated tenancy” before arranging for them to enter into the tenancy agreement; (iii) advise the clients that the provisions in the tenancy agreement should not contain provisions which are inconsistent with the security of tenure and rent regulation requirements, and the mandatory terms implied for every “regulated tenancy”; (iv) provide the clients with a copy of the summary mandatory terms implied for every “regulated tenancy”; (v) draw the clients’ attention to the relevant offences and penalties under Part IVA of the LTCO; and (vi) invite the clients to make enquiry with the Rating and Valuation Department if they have questions concerning the regulatory regime under Part IVA of the LTCO, or recommend them to seek legal advice, if necessary.



為幫助業界更好地理解有關執業通告的規定，監管局網站刊發了一組「問與答」，供業界參考。

發出致持牌人函件

為提醒持牌人在從事地產代理工作時需遵守相關法律及規例，以及提醒他們留意與其執業相關的最新政府措施及／或文件，監管局在年內向持牌人共發出了三封致持牌人函件。

考慮到若干持牌人可能參與了租者置其屋計劃項下出售的公屋單位的非法出租，監管局發出致持牌人函件，提醒持牌人在未符合訂明要求的情況下，不應參與處理受轉讓限制規限的資助出售房屋的銷售或出租。

鑒於《公司條例》出台了新的查冊安排，監管局發出致持牌人函件，提醒持牌人留意有關安排，並注意公司註冊處最終會以董事的通訊地址代替通常住址，以及以董事及公司秘書的部分身分識別號碼代替他們的完整身分識別號碼，讓公眾查閱。雖然在實施新的查冊安排後，持牌人仍可申請取覽相關人士的通常住址及他們的完整身分識別號碼，但是監管局亦提醒持牌人該等資料只可嚴格地用於在《打擊洗錢及恐怖分子資金籌集條例》下為履行其職能所需。

因應已落成住宅物業的按揭保險計劃作出之修訂，監管局發出致持牌人函件，提醒持牌人注意最新規定。

To assist the trade to better understand the requirements of the practice circular, a set of “Questions and Answers” was posted on the EAA’s website for the trade’s reference.

Issuance of Letters to Licensees

With a view to reminding licensees of the requirements under the relevant laws and regulations when carrying out estate agency work and to draw their attention to the updates on certain Government measures and/or documentation which may be relevant to their practices, the EAA issued three Letters to Licensees during the year.

In view of the concerns that some licensees might have participated in the illegal letting of public housing flats sold under the Tenants Purchase Scheme, the EAA issued a Letter to Licensees to remind them to refrain from handling the selling or letting of subsidised sale flats which were subject to restrictions on alienation where the specific requirements have not been met.

In light of the new inspection regime under the Companies Ordinance, the EAA issued a Letter to Licensees to draw their attention to the same and that the Companies Registry would eventually make available for public inspection correspondence addresses of directors in place of their usual residential addresses (“URAs”) and partial identification numbers (“IDNs”) of directors and company secretaries in place of their full IDNs. Although licensees could still apply for access to the URAs of the relevant persons and their full IDNs after implementation of the new inspection regime, the EAA also reminded licensees to use those information strictly in the performance of their functions under the Anti-Money Laundering and Counter-Terrorist Financing Ordinance.

In response to the amendments to the Mortgage Insurance Programme for completed residential properties, the EAA issued a Letter to Licensees to draw their attention to the latest requirements.



投訴與巡查

處理投訴與查詢

監管局於2021/22年度共接獲285宗投訴，較2020/21年度的380宗減少了25%。年內，局方接獲的285宗投訴的指稱主要涉及發出違規廣告、不妥善處理臨時買賣合約（或臨時租約），以及提供不準確或具誤導性的物業資料。

總體而言，大多數的投訴類別均有所減少，包括發出違規廣告的投訴宗數由2020/21年度的108宗減少至2021/22年度的96宗。雖然有關廣告的投訴有所減少，但與網上廣告相關的投訴則由2020/21年度的80宗上升至2021/22年度的87宗，佔2021/22年度96宗廣告投訴的91%。受2019冠狀病毒病疫情影響，網上廣告日漸普及，監管局已持續加大執法行動力度，透過資訊科技的協助，監察網上物業平台及社交媒體，以抽查及監察網上廣告。

2022年第一季度受第五波2019冠狀病毒病疫情影響，一手住宅物業市場停滯不前。與銷售一手住宅物業相關的投訴由2020/21年度的71宗大幅減少至2021/22年度的47宗，減幅達34%。投訴指稱主要為發出違規廣告、未有履行回贈承諾及提供具誤導性的按揭資料。

年內，監管局亦收到5,529宗有關地產代理執業手法的查詢，並就1,449宗查詢採取相關的跟進行動。

Complaints and Inspections

Complaints and enquiries handling

In 2021/22, the EAA received 285 complaints, a decrease of 25% from 380 complaints in 2020/21. Among the 285 complaints received in the year, key allegations included issuing non-compliant advertisements, mishandling of provisional agreements for sale and purchase (or provisional tenancy agreements), and providing inaccurate or misleading property information.

In general, there was a decrease in most types of complaints, including issuing non-compliant advertisements, from 108 in 2020/21 to 96 in 2021/22. However, although there was a decrease in advertisement complaints, those related to online advertisements increased from 80 in 2020/21 to 87 in 2021/22, constituting 91% of the 96 advertisement complaints in 2021/22. Due to the COVID-19 pandemic, online advertisements have become more popular and the EAA has and will continue to step up its enforcement actions to spot-check and monitor online advertisements, by way of patrolling property online platforms and social media in cyberspace with the aid of IT technology.

The first-hand residential property market was stagnant under the fifth wave of the COVID-19 pandemic in the first quarter of 2022. Complaints concerning the sale of first-hand residential properties experienced a significant decrease from 71 in 2020/21 to 47 in 2021/22, a drop of 34%. Key allegations of those complaints were issuing non-compliant advertisements, failing to honour rebate promises, and provision of misleading mortgage information.

In the year, the EAA also received 5,529 enquiries on estate agency practices, and in response to those enquiries, the EAA took follow-up actions on 1,449 enquiries.



監管局於2021/22年度共接獲285宗投訴，較2020/21年度的380宗減少了25%。
In 2020/21, the EAA received 285 complaints, a decrease of 25% from 380 complaints in 2020/21.



投訴個案

Complaint Cases

個案數目 Number of Cases	2019/20	2020/21	2021/22
開立的個案 Opened	268	380	285
已完成的個案* Completed*	264	215	278

* 年內完成的個案部分為往年接獲的個案。當中包括表面證據成立並轉介予紀律委員會處理的個案，以及由投訴部及行動部處理的表面證據不成立的個案。

* Some cases completed in a year were brought forward from previous years. The figures include prima facie cases referred to and dealt with by the Disciplinary Committee and non-prima facie cases disposed of by the Complaints and Enforcement Sections.

已完成的個案結果* Results of Cases Completed*	2019/20	2020/21	2021/22
指稱成立 [△] Substantiated [△]	75	71	111
指稱不成立 Unsubstantiated	123	87	95
資料不足 Insufficient information to pursue	17	22	19
其他 [#] Others [#]	49	35	53
總數 Total	264	215	278

* 年內完成的個案部分為往年接獲的個案。當中包括表面證據成立並轉介予紀律委員會處理的個案，以及由投訴部及行動部處理的表面證據不成立的個案。

* Some cases completed in a year were brought forward from previous years. The figures include prima facie cases referred to and dealt with by the Disciplinary Committee and non-prima facie cases disposed of by the Complaints and Enforcement Sections.

[△] 如個案中所涉及任何一項指稱被分類為「指稱成立」，該已完成處理的個案即會被歸類為「指稱成立」。

[△] A completed case will be classified as "Substantiated" if any of the allegations involved therein has been concluded as "Substantiated".

[#] 包括擱置調查、取消投訴或因其他原因而終止調查的個案。

[#] Include cases which were curtailed, withdrawn or closed due to other reasons.

合規巡查及調查

雖然地產代理的銷售活動持續受到2019冠狀病毒病疫情影響，但透過網上廣告進行推廣卻越見普及。因應相關變化，監管局加大力度監察網上物業平台及廣告，以便及時發現違規做法並採取執法行動。在調查可疑案件期間，監管局亦著力檢查地產代理公司有否設立妥善程序或制度，監督及管理業務，以確保其員工及受其控制的人員遵守相關規定及指引。

Compliance inspections and investigations

While estate agents' sales activities continued to be affected by the COVID-19 pandemic, promotion through online advertisements was gaining increasing popularity. In response to the change, the EAA stepped up its effort on patrolling online property portals and advertisements in cyberspace so as to timely identify non-compliances and take enforcement actions. During investigation of suspected cases, the EAA also put effort into examining whether estate agency companies had established proper procedures or systems to supervise and manage their business to ensure that their staff and persons under their control abide by the relevant requirements and guidelines.

積極執法

Proactive in Law Enforcement



年內，監管局在一手樓盤銷售地點進行1,280次合規巡查，在地產代理商舖進行766次合規巡查，並對是否遵守反洗錢及反恐怖分子資金籌集規定進行1,311次合規檢查。期內，監管局亦對網上廣告進行約1,101次抽查。

During the year, the EAA conducted 1,280 compliance inspections at first-sale sites, 766 compliance inspections at agency shops and 1,311 compliance checks for Anti-Money Laundering (“AML”)/Counter-Terrorist Financing (“CTF”) requirements. Some 1,101 spot checks on online advertisements were also carried out during the period.

合規巡查／抽查

Compliance Inspections/Spot Checks

巡查／抽查次數 Number of Inspections/Spot Checks	2019/20	2020/21	2021/22
一手樓盤銷售地點* First-sale sites*	727	648	1,280
地產代理商舖 Agency shops	1,121	880	766
有關反洗錢及反恐怖分子資金籌集規定 About AML/CTF requirements	666	1,193	1,311
網上廣告 Online advertisements	689	1,319	1,101

* 包括樓盤所在處、樓盤銷售處及毗鄰區域。

* Include development sites, sales offices and vicinity areas.

從巡查和抽查當中，監管局共開立了160宗可疑違規個案，以供進一步調查，同期完成了169宗個案。

Subsequent to inspections and spot checks, 160 suspected non-compliant cases were opened for further investigation, while in the same period 169 cases were completed.

巡查／抽查發現的違規個案

Non-compliant Cases Arising from Inspections/Spot Checks

個案數目 Number of Cases	2019/20	2020/21	2021/22
開立的個案 Opened	154	210	160
已完成的個案* Completed*	115	126	169

* 年內完成的個案部分為往年接獲的個案。當中包括表面證據成立並轉介予紀律委員會處理的個案，以及由投訴部及行動部處理的表面證據不成立的個案。

* Some cases completed in a year were brought forward from previous years. The figures include prima facie cases referred to and dealt with by the Disciplinary Committee and non-prima facie cases disposed of by the Complaints and Enforcement Sections.



對涉嫌向監管局作出虛假聲明或提供虛假資料的持牌人／牌照申請人的調查

在2021/22年度，監管局調查了37宗有關涉嫌在申請牌照或續牌時作出虛假聲明或提供虛假資料(根據《地產代理條例》構成犯罪)的個案。年內，監管局向警方轉介了16個可疑個案，以進行刑事調查。

Investigations into licensees/licence applicants suspected of making false statements or furnishing false information to the EAA

In 2021/22, the EAA also conducted investigations into 37 licence applications in which the applicants were suspected of making false statements or furnishing false information in their licence application or licence renewal process, which is an offence under the Estate Agents Ordinance. In the year, the EAA referred 16 suspicious cases to the Police for criminal investigations.

個案數目 Number of Cases	2019/20	2020/21	2021/22
開立的個案 Opened	106	42	37
已完成的個案* Completed*	63	62	49

* 年內完成的個案部分為往年接獲的個案。

* Some cases completed in a year were brought forward from previous years.

打擊物業交易中洗錢及恐怖分子資金籌集的風險

監管局持續以風險為本的監督方法，致力監管地產代理業界有否遵從反洗錢及反恐怖分子資金籌集的規定。地產代理公司會被分類為不同的反洗錢及反恐怖分子資金籌集的風險級別。而監管局巡查的監察力度和頻率，會視乎地產代理公司所面對的威脅和程度而定。在監察過程中，局方會審查地產代理機構的政策、程序及監管制度，以評估他們就反洗錢及反恐怖分子資金籌集所面對的風險，以及他們採取的風險管理措施，從而採取相應的監察工作。

Combatting money laundering and terrorist financing risks in property transactions

The EAA continued its efforts on supervising the estate agency trade practitioners' compliance with the Anti-Money Laundering ("AML") and Counter-Terrorist Financing ("CTF") requirements by adopting a risk-based approach. Estate agency companies were classified under different AML/CTF risk categories. The intensity of supervision and frequency of inspections by the EAA were based on the level of threats and vulnerability of the estate agency companies. Throughout the supervision, the EAA examined estate agencies' policies, procedures and control systems to assess their AML/CTF risks and the mitigation measures taken by them for the EAA's continuous monitoring.

紀律行動

紀律研訊

倘若監管局行政總裁有理由相信任何持牌人沒有遵守《地產代理條例》及／或其附屬法例；或沒有資格持有或繼續持有牌照；或沒有遵守附加於其牌照上的任何指明的條件，行政總裁可向監管局紀律委員會提出呈述，以決定是否就該個案進行研訊。

Disciplinary Actions

Inquiry hearings

If the Chief Executive Officer ("CEO") of the EAA has reasons to believe that a licensee has failed to comply with the EAO and/or its subsidiary legislation; or is not eligible to hold or continue to hold a licence; or has failed to comply with a specified condition attached to his/her licence, the CEO shall make a submission to the EAA's Disciplinary Committee for consideration if an inquiry hearing should be conducted.

紀律委員會是一個根據《地產代理條例》成立的常設委員會，負責接受、考慮及查究投訴以及行政總裁所呈述的個案。倘若紀

The Disciplinary Committee, a standing committee established under the EAO, receives, considers and conducts inquiries into complaints and submissions by the CEO. If the Disciplinary Committee, after conducting

積極執法

Proactive in Law Enforcement



律委員會在紀律研訊後認為有關的投訴或呈述成立，可行使紀律制裁權，當中包括訓誡或譴責有關持牌人、將條件附加於有關牌照上或更改附加於其牌照上的條件、暫時吊銷或撤銷其牌照、判處罰款，以及作出支付費用的命令。

an inquiry hearing, is satisfied that the complaint or submission is well-founded, it may exercise disciplinary powers including admonishing or reprimanding the licensee concerned, attaching/varying specified conditions attached to his/her licence, suspending/revoking his/her licence, imposing a fine and making a costs order.



模擬紀律研訊圖片。
A staged inquiry hearing.

儘管香港疫情形勢不穩定，監管局仍在2021/22年度大部分時間成功開展紀律研訊。紀律委員會在2021/22年度內共判決了318宗個案，相較去年增長了近一倍。受疫情影響，2021/22年度內九宗紀律研訊需要延期舉行。

Despite the instability of the pandemic situation in Hong Kong, the EAA managed to conduct inquiry hearings throughout most of 2021/22. The Disciplinary Committee adjudicated 318 cases in 2021/22, which almost doubled the number from last year. Nine hearings were adjourned in 2021/22 due to the pandemic.

2021/22年度判決的318宗個案中，309宗（即佔97.2%）的指稱成立。結果，共有313名持牌人被紀律處分，其中157名為個人持牌人¹，156名為公司持牌人。

Out of the 318 adjudicated cases in 2021/22, 309 were substantiated (i.e. 97.2%). As a result, a total of 313 licensees were disciplined, among which 157 were individual licensees¹ and 156 were company licensees.

同期，紀律委員會暫時吊銷了18個牌照，吊銷期由一星期至一個月不等。這些被處分的持牌人涉及作出違反專業操守的行為，例如作出誤導性陳述、未有保障和促進客戶的利益，或沒有盡量小心及盡力履行職務。

During the same period, 18 licences were suspended by the Disciplinary Committee for periods that ranged from one week to one month. Licensees disciplined were found to have been engaged in unprofessional conduct such as misrepresentations, failure to protect and promote the interests of their clients, or failure to exercise due care and due diligence when carrying out their duties.

在2021/22年度內，共有265名持牌人被罰款，金額由1,000元至250,000元不等。

In 2021/22, a total of 265 licensees were fined, with fines that ranged from \$1,000 to \$250,000.

¹ 包括地產代理公司的獨資經營者及合夥人。

¹ Including sole-proprietors and partners of estate agency firms.



公布研訊的裁決理由

監管局在其「近期的紀律研訊結果」網頁上公布最近的紀律研訊的裁決結果。在兩年或三年後(視乎個案的裁決日期而定)，監管局會將所有在「近期的紀律研訊結果」中指稱成立的面晤紀律研訊個案及其裁決理由，移至標題為「過往的紀律研訊案件的裁決理由」的網頁，為期五年。

上述公布不但提高了監管局工作的透明度，亦能讓地產代理業界更了解監管局的紀律裁決及如何遵從《地產代理條例》，以減低日後出現類似違規行為的風險。長遠來說，期望這項措施將會協助提升業界的專業水平。

同時，公布紀律研訊裁決理由亦能讓公眾明白監管局的紀律裁決，讓他們在使用持牌人服務時能作出明智的選擇。

Publication of reasons for the decisions of inquiry hearings

The EAA publishes results of recent inquiry hearings on its webpage titled “Recent Inquiry Hearing Results”. After a period of two or three years depending on the date of adjudication of the cases, the EAA will move all the substantiated full inquiry hearing cases and their reasons for decisions under “Recent Inquiry Hearing Results” to its webpage titled “Reasons for Decisions of Past Inquiry Hearing Cases” for a period of five years.

The aforesaid publication not only enhances the transparency of the EAA’s work, it also enables the estate agency trade to have a better understanding of the EAA’s disciplinary decisions and learn how to comply with the EAO, which helps reduce the risks of similar non-compliances in the future. In the long run, it is hoped that such publication will contribute to the improvement of the professional standard of the trade.

Publication of the reasons for disciplinary decisions also provides a way for the public to understand the EAA’s disciplinary decisions, and enables consumers to make informed choices when they engage the services of licensees.

已舉行並作出裁決的紀律研訊次數

Number of Inquiry Hearings Held with Decision Handed Down

	2019/20	2020/21	2021/22
研訊次數 Number of hearings	129	167	318

積極執法

Proactive in Law Enforcement



2021/22年度常見違規事項*		指稱宗數
Common Types of Non-compliance in 2021/22*		Number of Allegations
1.	發出包含在要項上屬虛假或具誤導性資訊的廣告／提供與發放廣告相關的虛假或具誤導性的資訊；未獲賣方／業主事先書面同意下發放廣告或發出違反賣方／業主指示的廣告 Issuing an advertisement with false or misleading information in a material particular; providing false or misleading information in relation to publication of an advertisement; advertising without the vendor/landlord's prior written consent or in contravention of their instruction	123
2.	沒有在物業的廣告內清楚及可閱地和準確地述明相關物業編號及／或該廣告的發放／更新的日期 Failing to state clearly, legibly and accurately in a property advertisement the property number concerned and/or the date on which the advertisement was issued/updated	98
3.	以持牌人的個人名義而非地產代理公司的名義發出有關一手住宅樓盤的廣告 Issuing an advertisement concerning a first-hand residential development in the licensee's personal capacity instead of in the capacity of an estate agency company	41
4.	未有遵守監管局所發出的有關遵守反洗錢及反恐怖分子資金籌集規定的指引 Failing to comply with the guidelines issued by the EAA in respect of compliance of anti-money laundering and counter-terrorist financing requirements	41
5.	在廣告內提供住宅物業的樓面面積時未有遵守監管局所發出的指引 Failing to comply with the guidelines issued by the EAA when providing the floor area information of a residential property in an advertisement	40
6.	於公共場所張貼／放置或管控廣告牌／海報／折疊桌／椅／遮陽篷或易拉架廣告；或促使或許可員工作出以上事項 Affixing/placing or being in possession and having control of an advertisement board/a poster/folding table/chair/sun shade or pull-up banner in a public area, or causing or permitting staff to do so	35
7.	未管有訂明的物業資料；未能確保持牌人管有的訂明物業資料準確無誤 Failing to possess prescribed property information; failing to ensure that the prescribed property information in the licensee's possession was accurate	30
8.	未有履行向買家作出的現金回贈承諾及／或以書面形式列明有關承諾 Failing to provide to purchasers and/or set out in writing the cash rebate as promised	23
9.	提供不準確的物業或交易資料；未有核實向客戶提供的物業或交易資料的準確性 Providing property or transactional information which is inaccurate; failing to verify the accuracy of property or transactional information provided to clients	21



2021/22年度常見違規事項*(續) Common Types of Non-compliance in 2021/22* (continued)		指稱宗數 Number of Allegations
10.	未有按照訂明表格中所列明的指示和指引填寫該表格；未有在地產代理協議中清楚列明該協議有效期的屆滿日 Failing to complete a prescribed form in accordance with the directions and instructions specified in the form; failing to state clearly in an estate agency agreement the expiry date of its validity period	20

* 部分紀律研訊個案或涉及超過一項違規事宜。

* There could be more than one type of non-compliances in some inquiry hearing cases.

向持牌人或前持牌人採取的行動* Actions Taken Against Licensees or Former Licensees*	2019/20	2020/21	2021/22
有關的持牌人或前持牌人數目 Number of licensees or former licensees involved	234	252	432
行動性質 ¹ Type of actions ¹			
訓誡／譴責 Admonishment/reprimand	123	163	313
罰款 Fine	98	141	265
在牌照上附加條件 ² Attachment of conditions to licence ²	111	102	206
暫時吊銷牌照 Suspension of licence	14	13	18
撤銷牌照 Revocation of licence	57 [△]	36 [△]	32 [△]

* 這些行動是根據《地產代理條例》所賦予的權力而採取的。當中部分行動屬紀律性質，其他則是由牌照委員會裁定的。部分個案是往年持續至今的個案。

* These actions were taken pursuant to powers under the EAO. Some actions were disciplinary in nature whereas others were decided by the Licensing Committee. Some cases were carried over from previous years.

¹ 在部分個案中，會對同一持牌人或前持牌人採取超過一項行動。

¹ In some cases, more than one action was imposed on the same licensee or former licensee.

² 部分條件於批出牌照時附加，其餘則隨後附加。

² Some conditions were attached upon the granting of licences while others were attached subsequently.

[△] 這些個案均由牌照委員會裁定，理由是持牌人不再符合相關的發牌條件。

[△] These cases were decided by the Licensing Committee on the ground that the licensees concerned no longer met the relevant licensing requirements.



知識傳播
Forward-looking
Approach in
Knowledge
Dissemination







專業發展

為鼓勵持牌人追求終生發展並持續學習，監管局自2005年以自願性質實施持續專業進修計劃。透過持續專業進修計劃，監管局鼓勵持牌人參加各項持續專業進修課程，掌握多項實用技能和知識，發展彼等的專長和專業能力，以便有效開展地產代理工作。

持續專業進修計劃

為提升持牌人興趣，監管局在各項持續專業進修活動中包括不同主題的活動，其主要分為兩個類別，分別為「合規及有效管理」及「全面提升發展」。「合規及有效管理」包括法律、合規或監管事項為主題；至於其他有助提升持牌人能力或實現個人成就的主題，則歸類為「全面提升發展」類別中。

為鼓勵並滿足持牌人不同的興趣及需求，監管局允許透過各種學習模式獲得持續專業進修學分，包括網上研討會、網上培訓課程、面授講座、網上學習活動及網上個案研習。同時，監管局鼓勵持牌人參與由具有廣泛認受性的專業學會所提供或認可的活動，因這些專業和知識領域與地產代理行業相輔相成。

持續專業進修的嘉許獎勵

在持續專業進修計劃下，每個持續專業進修活動均會按活動性質和學員的參與情況獲發學分。一般來說，持牌人每參與一小時的活動，便會獲發一個持續專業進修學分。於為期12個月的進修時段內取得12個或以上持續專業進修學分的持牌人，將獲視為達到持續專業進修計劃的學分要求，並可獲頒發持續專業進修計劃嘉許獎章。自2013年10月1日開始的持續專業進修時段起，持牌人若連續三個及五個進修時段達到持續專業進修計劃的學分要求，便可分別獲頒持續專業進修計劃優越嘉許獎章銀章（「銀章」）及持續專業進修計劃優越嘉許獎章金章（「金章」）。

Professional Development

To nurture licensees' quest for lifelong advancement and encourage their continuous learning, a Continuing Professional Development ("CPD") Scheme has been implemented since 2005 on a voluntary basis. Through the CPD Scheme, licensees are encouraged to attend various CPD courses to acquire a wide range of useful skills and knowledge to develop their expertise and professional abilities in order to effectively carry out estate agency work.

The CPD Scheme

The EAA includes a broad scope of subjects in the various CPD activities to stimulate licensees' interests. These broad scope of subjects are classified under two main categories, namely Compliance and Effective Management and All-round Advancement. Subjects relating to law, compliance or supervisory issues are categorised as Compliance and Effective Management, while other subjects conducive to raising competence or enabling personal accomplishment of licensees are grouped under All-round Advancement.

In order to motivate licensees and to meet their demands of diverse interests and needs, CPD points are allowed to be acquired through various modes of learning, including webinars and online training classes, face-to-face seminars, e-Learning programmes and e-Quizzes. Licensees can also choose to undertake activities offered or accredited by the widely recognised professional associations of those professions or areas where the expertise of such fields are complementary to that of the estate agency trade.

CPD attainment recognitions

Under the CPD Scheme, points would be assigned to CPD activities based on the nature of the activity and the input required from the learner. Generally, one CPD point is awarded to one hour of activity undertaken. Practitioners who earned 12 or more CPD points in a 12-month CPD period are considered having achieved the CPD yearly attainment target and will be awarded the CPD Attainment Symbol. With effect from the CPD period commencing 1 October 2013, licensees who have achieved their CPD attainment targets for three and five consecutive CPD periods will also be awarded the Premium CPD Attainment Symbol – Silver ("Silver Symbol") and Premium CPD Attainment Symbol – Gold ("Gold Symbol") respectively.



除個人持牌人會獲頒發持續專業進修計劃嘉許獎章銀章及金章外，若營業詳情說明書的持有人有80%或以上的僱員（包括分行經理）達到該計劃的學分要求，該店亦可獲頒發地產代理商舖專業進修嘉許獎章。

In addition to the CPD Attainment Symbol, the Silver Symbol and the Gold Symbol which are presented to individual licensees, holders of Statement of Particulars of Business (“SPOB”) with over 80% of their licensed employees (including the branch manager) having achieved the yearly CPD attainment target will be awarded the CPD Mark for Estate Agencies.

成就 Achievement	獎勵 Award	2021/22年度 得獎者數目 No. of awardees in 2021/22
在一個進修時段達到持續專業進修計劃的學分要求的持牌人 Licensees achieving CPD attainment target for one CPD period	持續專業進修計劃嘉許獎章 CPD Attainment Symbol	3,313 ¹
在連續三個進修時段達到持續專業進修計劃的學分要求的持牌人 (自2013年10月1日開始的進修時段起生效) Licensees achieving CPD attainment target for three consecutive CPD periods (with effect from the CPD period commencing 1 October 2013)	銀章 Silver Symbol	343 ²
在連續五個進修時段達到持續專業進修計劃的學分要求的持牌人 (自2013年10月1日開始的進修時段起生效) Licensees achieving CPD attainment target for five consecutive CPD periods (with effect from the CPD period commencing 1 October 2013)	金章 Gold Symbol	53
有80%或以上持牌僱員（包括分行經理）達到持續專業進修計劃的 學分要求的營業詳情說明書持有人 Holders of SPOB with over 80% of licensed employees (including the branch manager) having achieved the CPD attainment target	地產代理商舖專業進修嘉許獎章 CPD Mark for Estate Agencies	190 ³

¹ 過去九年的最高記錄

² 過去五年的最高記錄

³ 過去十年的最高記錄

¹ Highest in the last nine years

² Highest in the last five years

³ Highest in the last ten years

延長2019/2020年度持續專業進修學年獲 取持續專業進修學分的期限

隨着2019/2020年度持續專業進修學年從2020年9月30日延長至2021年9月30日，2019/20年度持續專業進修學年獲頒發持續專業進修計劃嘉許獎章的持牌人總數為1,597名（其中24名獲頒2019/20年度持續專業進修學年銀章，5名獲頒金章），而當中共611名持牌人成功追補學分。

Extension of Deadline for Obtaining CPD Points for the CPD Period of 2019/2020

With the extension of the deadline for the fulfilment of the CPD attainment target for the CPD period of 2019/2020 from 30 September 2020 to 30 September 2021, 611 licensees made up the shortfall and the total number of licensees awarded the CPD Attainment Symbol for the CPD period of 2019/20 was 1,597 (24 of them awarded the Silver Symbol and five of them awarded the Gold Symbol for the CPD period of 2019/20).



活動及參與次數

年內，監管局及其他主辦機構合共舉辦了798個持續專業進修活動並吸引了52,682人次參與。在798個活動中，有241場（佔活動總數的30%）由監管局舉辦，參與人次為10,524（約佔總參與人次的20%）。

為減低2019冠狀病毒病在社區擴散的風險，監管局自2020年2月起暫停舉辦以面授方式進行的持續專業進修大型講座。為照顧持牌人對持續進修的需求，同時考慮到參與者之間需要保持足夠的社交距離，監管局在期內舉辦了144場規模較小的影片播放課堂，以取代大型面授講座。

Number of activities and enrolments

During the year, a total of 798 CPD activities were organised by the EAA and other activity organisers and these CPD activities attracted 52,682 enrolments. Among the 798 activities, 241 (30% of the total number of activities) were organised by the EAA with 10,524 enrolments (about 20% of total enrolments).

To reduce the risk of the spread of COVID-19 in the community, the EAA has suspended its organisation of large scale face-to-face CPD seminars since February 2020. To fulfil the needs of licensees on continuous learning, in lieu of delivering large scale face-to-face seminars, the EAA held 144 small scale video classes during the period having regard to the need for maintaining sufficient social distancing amongst participants.

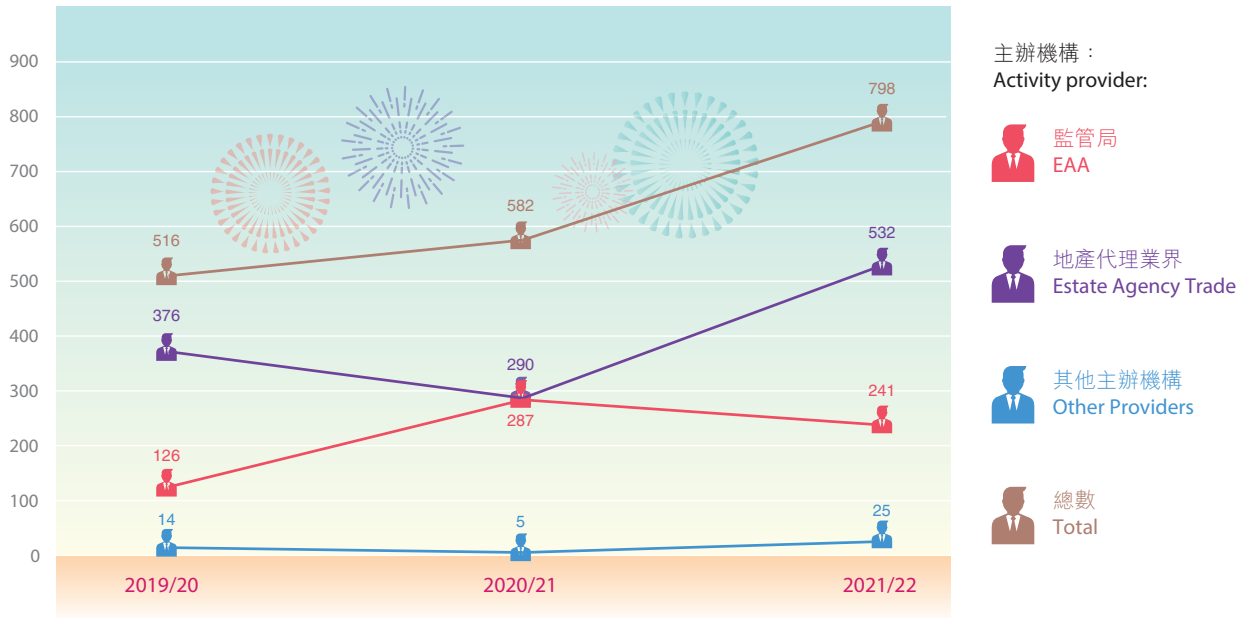
過往三年的持續專業進修活動

CPD Activities in the Past Three Years

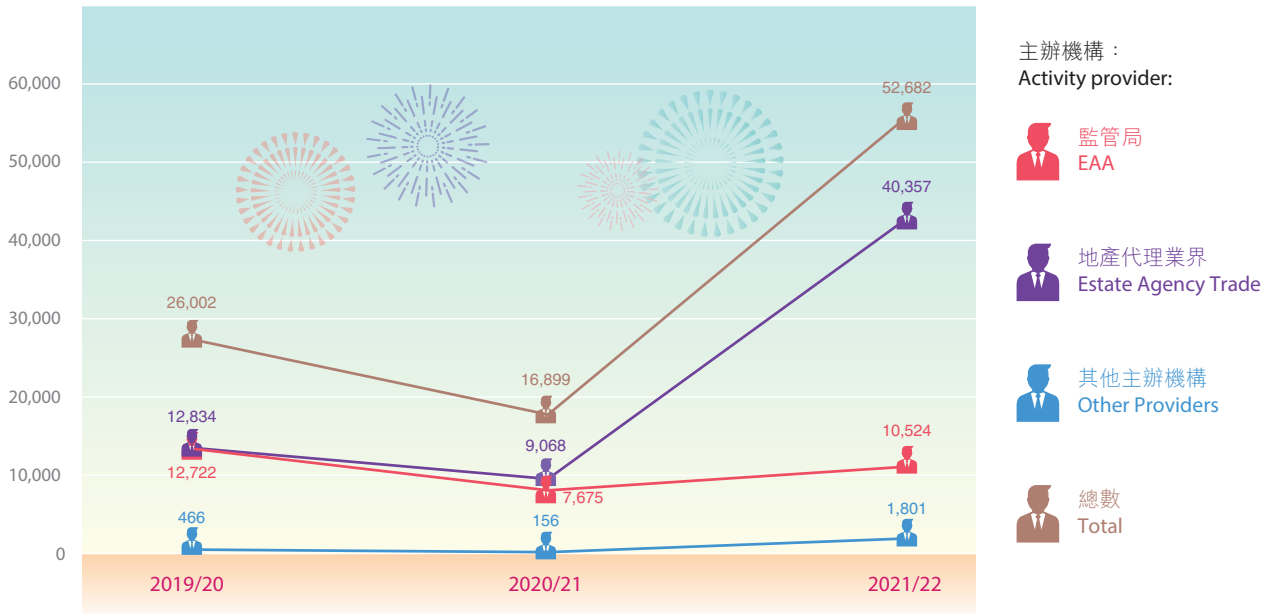
主辦機構 Activity Providers	2019/20		2020/21		2021/22	
	活動數目 No. of Activities	參與人次 No. of Enrolments	活動數目 No. of Activities	參與人次 No. of Enrolments	活動數目 No. of Activities	參與人次 No. of Enrolments
監管局 EAA	126	12,722	287	7,675	241	10,524
地產代理業界 Estate Agency Trade	376	12,834	290	9,068	532	40,357
其他主辦機構 Other Providers	14	446	5	156	25	1,801
總數 Total	516	26,002	582	16,899	798	52,682



活動數目
Number of Activities



參與人次
Number of Enrolments





活動摘要

跨學科講座

為促進地產代理從業員與其他界別的專業人士跨學科交流，使持續專業進修活動的內容更多元化及加強持牌人的學習體驗，監管局於2019年推出一個名為「聽君一席話•勝讀十年書」系列講座。2021年10月，監管局前主席梁永祥教授應邀擔任嘉賓主講。他以「『橋王』教你做代理」為主題，與參與者分享了企業成功之道。持牌人對這場講座的反應非常熱烈，他們認為梁教授的分享很有見地，極具啟發性。

監管局亦邀請了各專業協會及監管機構的代表與持牌人進行會談。主講嘉賓來自多個專業協會及監管機構，包括香港大律師公會、香港綠色建築議會、香港測量師學會、皇家特許測量師學會、競爭事務委員會、平等機會委員會、香港警務處、廉政公署、差餉物業估價署及一手住宅物業銷售監管局等。

有關反洗錢及反恐怖分子資金籌集的持續專業進修活動

因應打擊洗錢及恐怖分子資金籌集法例涵蓋地產代理業的修訂，監管局於2018年向持牌人發出了《有關地產代理業遵守反洗錢及反恐怖分子資金籌集規定的指引》。為加深持牌人對有關打擊洗錢及恐怖分子資金籌集法例要求以及監管局指引的認識，並且亦熟知規定，局方在2021/22年度持續舉行反洗錢及反恐怖分子資金籌集活動。有關持牌人遵從反洗錢及反恐怖分子資金籌集規定這方面的外展工作，是監管局的重點事項之一，故局方會恆常地為持牌人舉辦各種相關持續專業進修活動。

Highlights of activities

Cross-discipline seminars

With an aim to foster cross-discipline exchanges between estate agency trade practitioners and professionals of other sectors as well as to ensure a balanced mix of CPD activities to enrich licensees' learning experiences, a special series of CPD seminars titled "Top Tips by Elites 聽君一席話•勝讀十年書" was launched in 2019. In October 2021, Professor William Leung, former Chairman of the EAA, was invited as the guest speaker. He shared with the participants useful tips on doing better businesses under the topic of "『橋王』教你做代理". The seminar was well-received by the licensees and they reflected that Professor Leung's talk was very inspiring and insightful.

The EAA also invited representatives of various professional associations and regulatory bodies to deliver talks to the licensees. Guest speakers came from various professional associations and regulatory authorities, including the Hong Kong Bar Association; the Hong Kong Green Building Council; the Hong Kong Institute of Surveyors; the Royal Institution of Chartered Surveyors; the Competition Commission; the Equal Opportunities Commission; the Hong Kong Police Force; the Independent Commission Against Corruption; the Rating and Valuation Department; and the Sales of First-hand Residential Properties Authority.

CPD activities on Anti-Money Laundering and Counter Terrorist Financing

In response to the amendment of the anti-money laundering ("AML") and counter-terrorist financing ("CTF") legislation to cover the estate agency sector, the EAA issued to the licensees its "Guidelines of Anti-Money Laundering and Counter-Terrorist Financing Requirements for the Estate Agency Sector" in 2018. To help licensees not only fully understand the legal requirements and the EAA's guidelines in relation to AML/CTF but also keep abreast of the requirements, CPD activities on AML/CTF were continuously held during 2021/22. As an expansion of AML/CTF outreach amongst licensees remains one of the EAA's priorities, extensive CPD activities on AML/CTF will be provided regularly.



政府防疫抗疫基金技能提升配對資助計劃

在疫情期間，商業活動放緩，監管局為鼓勵持牌人不斷豐富技能，於2021年7月免費安排兩個系列的持續專業進修培訓課程，即「土地查冊學英文」及「以智能電話製作樓盤影片」，部分資助由政府透過其「第二輪的防疫抗疫基金技能提升配對資助計劃」提供。直至2022年6月，香港大學專業進修學院被指定提供這兩個系列的培訓課程，課程每月重複安排一到兩次。在2021/22年度舉辦了約23課。

網上學習活動及網絡研討會

為彌補因避免疫情散播而取消了的面授持續專業進修計劃講座，監管局舉辦了更多網上學習活動及網絡研討會。正因如此，年內，監管局網上學習活動及網上研討會的參與人數為8,366人次，比上一年度增加71%。

The Government's Matching Grant Scheme for Skills Upgrading under the Anti-epidemic Fund

Amid the pandemic when business activities were slowing down, the EAA encouraged licensees' continuous enrichment of their skillset by arranging two series of CPD training courses namely, "Learning English through Land Search" and "Video Production for Estate Agency Trade Using Smartphone" free-of-charge in July 2021 which were funded partially by the Government through its "Matching Grant Scheme for Skills Upgrading under the second round of the Anti-epidemic Fund". HKUSPACE was appointed to provide these two series of training courses which were repeatedly run once or twice per month until June 2022. Some 23 sessions were held during 2021/22.

E-Learning programmes and webinars

To help compensate for the loss of face-to-face learning opportunities resulting from the cancellations of CPD seminars for the purpose of reducing the risk of the spread of COVID-19, more e-Learning programmes and webinars have been conducted. As such, the number of enrolments on the EAA's e-Learning programmes and webinars during the year was 8,366, an increase of 71% compared with the previous year.

過往三年監管局的網上學習活動及網上研討會

EAA's e-Learning Programmes and Webinars in the Past Three Years

	2019/20	2020/21*	2021/22
監管局網上學習活動及網上研討會數目 Number of EAA's e-Learning programmes and webinars	26	42	81
監管局網上學習活動及網上研討會的參加人數 Number of participants of EAA's e-Learning programmes and webinars	525	749	2,055
監管局網上學習活動及網上研討會的參與人次 Number of enrolments of EAA's e-Learning programmes and webinars	2,046	4,880	8,366

* 自2021年2月，「網上研討會／網上學習活動」被列為持續專業進修計劃的學習模式之一。

* "Webinar/Online Training Class" was included as one of the learning modes of the CPD Scheme since February 2021.



公眾教育及與業界的聯繫

消費者教育

除了執法方面的工作，監管局相信加深消費者對物業交易的知識和向他們提供相關的實用資訊，既能令消費者的權益更受保障，亦可避免他們與地產代理發生不愉快糾紛。在2021/22年度，局方繼續透過多個平台推廣公眾教育，並在疫情期間加強利用數碼方式宣傳。

隨着公眾日益關注港人購買香港境外未建成物業的問題，監管局於年內投放了更多資源，提醒公眾購買這些物業的風險及應注意的事項。

監管局製作了一段新的宣傳短片，提醒公眾購買境外未建成物業的風險，該短片於2021年8月起在免費及付費的電視及電台頻道推出。該宣傳短片亦已上載至監管局的網頁及YouTube頻道讓公眾觀看。為進一步向公眾宣傳，監管局於2022年1月透過港鐵車廂內的電視網絡，播放了該短片兩星期，同時透過港鐵流動應用程式推廣該段短片。年內，局方不時在YouTube及谷歌(Google)和雅虎(Yahoo)網絡中投放宣傳廣告，令該段短片在監管局的YouTube頻道中共錄得超過230,000次觀看。

此外，監管局於2022年2月於兩份本地報章內附夾了合共60,000份《境外置業要『究』SMART》小冊子向公眾派發。相關廣告及Facebook貼文亦分別在該兩份報章及其Facebook專頁刊登。而該小冊子亦有送往各民政諮詢中心讓公眾取閱。

在傳統電視平台播放宣傳短片後，監管局亦製作了一系列有關購買境外未建成物業風險的四段雙語動畫短片，由2022年3月起在監管局的YouTube頻道上播放。透過簡單易明的故事、生動的動畫以及一個清晰易記的新標語「境外樓花買唔買？計過風險先好買！」，監管局希望公眾可以更加明白和緊記有關訊息。在第一條短片上載後，監管局亦隨即開展了網上宣傳，並獲得很高的觀看點擊率。

Public Education and Trade Liaison

Consumer education

In addition to the efforts spent on law enforcement, the EAA believes that consumers' interests can be better protected and unpleasant disputes with estate agents avoided by enriching their own knowledge and practical information on property transaction. In 2021/22, the EAA continued to promote public education across multiple platforms with more focus on the use of digital means at the midst of COVID-19 pandemic.

In particular, owing to the increasing public concern about Hong Kong people buying uncompleted properties situated outside Hong Kong ("UPOH"), the EAA increased its efforts in reminding the public of the risks of and points-to-note about purchasing UPOH throughout the year.

The EAA produced a new Announcement in the Public Interest ("API") to remind the public of the risks in purchasing UPOH and it was launched on free and paid TV and radio channels from August 2021. The TV API was also uploaded to the EAA's website and YouTube channel for the public to view. To further promulgate it to the public, the API was broadcast through the MTR in-train TV network in a two-week promotional campaign in January 2022 and it was also promoted through the MTR mobile App. Advertisements on YouTube and the display advertising networks of Google and Yahoo were placed throughout the year. A total of over 230,000 views of the API were recorded in the EAA's YouTube channel.

In addition, a total of 60,000 copies of the EAA's consumer education booklet "*Purchasing Non-local Properties Be SMART*" were distributed to the public through insertion in two local newspapers in February 2022. Related printed advertisements and Facebook posts were also published in the above two newspapers and their Facebook pages respectively. The booklet was also sent to all Home Affairs Enquiry Centres for the public's collection.

After launching the API on traditional TV platforms, the EAA also produced a series of four bilingual animation videos about the risks of purchasing UPOH and launched them in the EAA's YouTube channel from March 2022. Through simple story telling and the vivid animation, as well as a new catchy slogan "**To buy or not to buy non-local off-plan properties? Assess the risks before you buy!**", the EAA hopes that the public will better understand and remember the message. An online promotional campaign was also launched after the first video was uploaded and the campaign achieved a high hit rate of views.



監管局推出一系列有關購買境外未建成物業風險的動畫短片。

The EAA launched a series of animation videos about the risks of purchasing UPOH.

監管局利用網上平台接觸公眾，在2021/22年度中亦推出了多項其他網上宣傳計劃，包括宣傳「地產代理商舖專業進修嘉許獎章」及地產代理的專業形象。

局方於2021年9月和2022年3月舉辦了兩場網上公開講座，以提高公眾對物業交易的認識。這兩場講座分別名為「置業按揭你要『析』」及「境外物業『智』『析』『揀』」，分別於媒體合作夥伴的Facebook專頁上舉行，讓網上觀眾能夠與講者實時互動。講座反應非常踴躍，合共錄得超過100,000次觀看。兩場講座的精華片段均已上載至監管局網頁及YouTube頻道讓公眾觀看。

傳媒關係

監管局重視與傳媒保持密切關係，以向公眾推廣監管局的措施及努力。年內，監管局合共發出了11篇新聞稿，以及舉辦了兩場直播新聞發佈會，並獲傳媒廣泛報道。監管局主席及行政總裁亦接受了不同主要印刷及電子傳媒合共六次專訪。

為透過大眾媒體渠道進一步推廣與消費者相關的資訊，監管局定期在媒體專欄撰寫各種與地產代理服務及物業交易相關的文章。在2021/22年度，監管局在三份報章或網站專欄合共發表了45篇文章，分別刊於《星島日報》地產雜誌和網站、《信報財經新聞》網站及《南華早報》網站。監管局將會繼續透過不同的大眾媒體渠道推廣與消費者相關的資訊。

To make use of the online platform to reach the public, the EAA also conducted various other online promotional campaigns in 2021/22, including promoting the CPD Mark and the professional image of estate agents.

Two online public seminars were held in September 2021 and March 2022 in order to enhance the public's knowledge in property transactions, which were about the points-to-note on mortgage application and purchasing non-local properties respectively. The two online seminars were broadcast on the Facebook page of the media partner for the seminars which allowed the online audience to interact with the speakers in real time. Positive responses were received and about 100,000 views of the seminars were recorded in total. Video highlights of both seminars were also uploaded to the EAA's website and YouTube channel for the public's viewing.

Media relations

It is important to keep a close relationship with the media to publicise the EAA's initiatives and efforts. During the year, the EAA issued 11 press releases and held two live-streaming press conferences which gained wide media coverage. A total of six feature interviews were also arranged for the EAA Chairman and CEO with major print and electronic media.

To further promote consumer-related information through mass media channels, the EAA regularly contributes articles on current topics relating to expected services of estate agents and property transactions to the media. In 2021/22, the EAA contributed a total of 45 articles to three print and online columns, namely, the property magazine and website of *Sing Tao Daily*, the websites of *Hong Kong Economic Journal* and *South China Morning Post*. The EAA will continue to promote consumer-related information through different mass media channels.



與業界聯繫及接觸

監管局相信透過與業界進行有效的溝通，可以令局方與業界保持友好的關係，及獲得業界對局方工作的支持。

在2021/22年度，監管局合共舉辦了五次業界聯絡會議，其中三次因疫情關係而採用網上會議形式舉行。會議討論了境外物業問題及雙方關注的議題，局方並向業界講解最新措施。年內，監管局亦分別於柴灣、美孚及將軍澳與前線從業人員舉行了合共三次聚焦小組會議，並獲得參與者的正面回應。此外，監管局亦出席不同的業界活動，與業界保持良好關係。

Trade liaison and engagement

The EAA believes that effective communication with the trade is essential to maintain a cordial relationship with the trade and to gain its support for the work of the EAA.

In 2021/22, the EAA hosted five trade liaison meetings of which three were conducted by online conferencing due to COVID-19. During the meetings, issues of properties situated outside Hong Kong and of other mutual concern were discussed. The trade was also informed on the most updated initiatives of the EAA. During the year, the EAA also held three regular focus group meetings with frontline practitioners in Chai Wan, Mei Foo and Tseung Kwan O respectively with positive feedback. Besides, the EAA also attended different trade events to maintain a cordial relationship with the trade.



監管局定期與前線從業員舉行聚焦小組會議。
EAA held regular focus group meetings with frontline practitioners.

監管局亦不時透過電郵、於網站上發佈特別通告或提醒、或發出「致持牌人函件」等等，提示業界注意一些有關執業的規定及由政府發出的提示或新措施。在2021/22年度，監管局合共發出八份相關信函或通告。

From time to time, the EAA issues letters or reminders to licensees in the form of email or special notices published on the EAA's website to alert them to certain requirements relating to the estate agency practice, and reminders or new measures from the Government. In 2021/22, a total of eight such letters or notices were issued.



監管局與業界主要商會代表定期舉行聯絡會議。
The EAA hosted regular liaison meetings with the representatives of major trade associations.



另一方面，監管局為了提高地產代理專業水平而出版刊物。例如，年內，新的「紀律研訊案例選輯－第六輯」於2022年3月出版，並派發給新領取牌照的持牌人。另外，我們也製作了一份名為「無牌從事地產代理工作屬刑事罪行」的單張，供局方行動部的教育外展小組派發給地產代理商舖。

此外，監管局亦出版了四期持牌人通訊《專業天地》，讓持牌人知悉局方的最新規管措施及活動。

為鼓勵地產代理商舖透過減少其用電量，從而減低碳排放，監管局於2021/22年度推出「節能有『理』嘉許計劃」，並於2021年4月舉行計劃啟動儀式。其後，局方再推出了一系列相關網上宣傳，提高業界和公眾對碳排放造成的污染的認識。有關計劃在香港綠建商舖聯盟向其逾700名聯盟商舖／商場成員及支持組織派發的電子通訊「Green Shop CONNECT」中亦有報道。

該計劃於2022年3月結束，共有超過900家地產代理商舖報名參加。最終，共有387家參與商舖獲得嘉許，共節省了超過250,000度電。節省用電量最多的頭三名商舖獲授予大獎。頒獎典禮於2022年3月22日舉行，並於典禮媒體夥伴的Facebook專頁上直播。局方同時也推出一系列網上及印刷宣傳。這是監管局首次舉行網上頒獎典禮，並獲得良好反應。現場直播期間，不少持牌人在Facebook專頁上留下正面評語。直播四天後，有超過45,000人次觀看了頒獎典禮的視頻。所有獲嘉許的商舖均獲授嘉許證書及櫥窗貼紙，以向公眾展示其節能成果。

另一方面，監管局亦一直與政府、專業團體和其他公營機構等對外持份者保持良好聯繫。而由於地產代理有必要了解相關的政府規例及市場的最新發展，監管局會把從不同部門或機構（例如屋宇署、消費者委員會、房屋委員會、香港金融管理局、土地註冊處、地政總署、香港律師會、警務處、差餉物業估價署、一手住宅物業銷售監管局、證券及期貨事務監察委員會及市區重建局等等）所收到的最新消息及資訊，透過監管局的網站或電郵轉達給持牌人。

On the other hand, the EAA published publications with an aim of enhancing the professional standard of estate agents. For example, during the year, a new booklet titled “*Inquiry Hearing Cases – A Selection VI*” was published in March 2022 for distributing to new licensees. Another leaflet titled “Conducting unlicensed estate agency work is a criminal offence” was also produced and distributed to estate agency shops by the educational outreach team of the Enforcement Section.

In addition, the EAA published four issues of newsletters for licensees, namely *Horizons*, in the year to keep licensees abreast of the EAA’s regulatory measures and our latest activities.

With a view to encouraging estate agency shops to reduce their electricity consumption and thus reducing carbon emissions, the EAA introduced an “Estate Agents Energy Saving Award Scheme” in 2021/22 and held a kick-off ceremony in April 2021. A series of online promotions was launched after the kick-off ceremony in order to publicise the Scheme and raise awareness of the pollution caused by carbon emissions to the trade and the public. It was also reported in “Green Shop CONNECT”, an e-newsletter published by the Hong Kong Green Shop Alliance to its over 700 alliance shop/shopping mall members and supporting organisations.

A total of over 900 estate agency shops enrolled in the Scheme which was concluded in March 2022. In the end, a total of 387 participating shops were awarded and a total of over 250,000 units of electricity were saved. The top three shops which saved the most electricity usage were conferred the Grand Awards. A live-streaming award presentation ceremony was held on the Facebook page of the media partner of the ceremony, on 22 March 2022. A series of online and print publicity were launched to promote the ceremony. It was the first time that the EAA held an online ceremony and the feedback was positive. There were plenty of licensees leaving positive comments on the Facebook page during the live broadcast. Over 45,000 views of the playback video of the ceremony were also recorded four days after the live streaming. Certificates and window stickers were also delivered to all the awarded shops for public recognition.

On the other hand, the EAA also maintained a good relationship with other external stakeholders, including the Government, professional institutions and other public bodies. As it is essential for estate agents to keep informed of relevant government regulations and new developments in the market, the EAA relayed the news updates and information we received from various departments or organisations such as Buildings Department, Consumer Council, Housing Authority, the Hong Kong Monetary Authority, Land Registry, Lands Department, Law Society of Hong Kong, the Police, Rating and Valuation Department, the Sales of First-hand Residential Properties Authority, Securities and Futures Commission and Urban Renewal Authority, etc to our licensees through our website or email.

獨立核數師報告

Independent Auditor's Report



致地產代理監管局全體成員

(根據《地產代理條例》於香港成立)

TO THE MEMBERS OF ESTATE AGENTS AUTHORITY

地產代理監管局

(established in Hong Kong pursuant to the Estate Agents Ordinance)

意見

本核數師(以下簡稱「我們」)已審計列載於第114至144頁地產代理監管局(以下簡稱「監管局」)的財務報表，此財務報表包括於2022年3月31日的財務狀況表與截至該日止年度之收支結算表、儲備變動表及現金流量表，以及財務報表附註(包括主要會計政策概要)。

我們認為，上述財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而公平地反映監管局於2022年3月31日的財務狀況，及監管局截至該日止年度的財政表現及現金流量，並已遵守《地產代理條例》妥為編製。

意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下承擔的責任已於本報告的「核數師就審計財務報表須承擔的責任」部分中進一步闡述。根據香港會計師公會頒佈的《專業會計師道德守則》(以下簡稱「守則」)，我們獨立於監管局，並已根據守則履行其他道德責任。我們相信，我們所獲得的審計憑證能充足和適當地為我們之意見提供基礎。

其他信息

監管局須對其他信息負責。其他信息包括年報內所載的信息，但不包括財務報表及當中的核數師報告。

我們對財務報表的意見並不涵蓋其他信息，我們亦不對此等其他信息發表任何形式的鑒證結論。

Opinion

We have audited the financial statements of Estate Agents Authority set out on pages 114 to 144, which comprise the statement of financial position as at 31 March 2022, and the statement of income and expenditure, statement of movements in reserve and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of Estate Agents Authority as at 31 March 2022, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Estate Agents Ordinance.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Estate Agents Authority in accordance with the HKICPA's Code of Ethics for Professional Accountants (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Estate Agents Authority is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



就我們對財務報表的審計，我們的責任是細閱其他信息，並在此過程中考慮其他信息與財務報表或與我們在審計過程中所知悉的情況是否存在重大不相符或似乎存在其他重大錯誤陳述。基於我們已執行的工作，如果我們認為該等其他信息存在重大錯誤陳述，我們須報告該事實。在這方面，我們沒有任何報告。

監管局須就財務報表承擔的責任

監管局須負責根據香港會計師公會頒佈的《香港財務報告準則》及《地產代理條例》，編製真實而公平的財務報表，及落實其認為編製財務報表所必要之內部監控，以使財務報表不存在由於欺詐或錯誤而導致之重大錯誤陳述。

在編製財務報表時，監管局須負責評估其持續經營的能力，並披露與持續經營有關的事項（如適用）。除非監管局擬將監管局清盤或停止營運，或除此之外並無其他實際可行的辦法，否則須採用持續經營會計基礎。

監管局須負責監督其財務報告流程。

核數師就審計財務報表須承擔的責任

我們的目標是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並按照《地產代理條例》第12條，僅向監管局成員出具包括我們意見的核數師報告。除此之外，我們之報告不可作其他用途。我們不會就本報告的內容向任何其他人士負責或承擔責任。合理保證是高水準的保證，但按照《香港審計準則》進行的審計並不保證總能發現所存在的重大錯誤陳述。錯誤陳述可由欺詐或錯誤引起，如果按合理預期該等錯誤陳述或會個別或總體影響財務報表使用者倚賴此等財務報表所作的經濟決策，則被視作重大錯誤陳述。

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Estate Agents Authority's Responsibility for the Financial Statements

Estate Agents Authority is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Estate Agents Ordinance, and for such internal control as Estate Agents Authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Estate Agents Authority is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Estate Agents Authority either intends to liquidate Estate Agents Authority or to cease operations, or has no realistic alternative but to do so.

Estate Agents Authority is responsible for overseeing its financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion solely to you, as a body, in accordance with section 12 of the Estate Agents Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

獨立核數師報告

Independent Auditor's Report



在根據《香港審計準則》進行審計的過程中，我們運用專業判斷，並保持專業懷疑態度。我們亦：

- 識別及評估因欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對此等風險，以及獲取充足及適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、失實陳述，或凌駕於內部監控之上，因此，未能發現因欺詐導致出現重大錯誤陳述的風險，高於未能發現因錯誤導致出現重大錯誤陳述的風險。
- 了解與審計相關的內部監控，以設計適當的審計程序，但目的並非對監管局內部監控的有效性發表意見。
- 評估監管局所採用的會計政策的適當性以及作出會計估計及相關披露的合理性。
- 對監管局採用持續經營會計基礎的適當性作出結論，並根據所獲取的審計憑證，確認是否存在與可能導致對監管局持續經營能力產生重大疑慮的事項或情況相關之重大不確定性。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露，或如有關披露不充分，則修改我們的意見。我們的結論乃基於截至核數師報告之日止所取得的審計憑證。然而，未來事項或情況或可能導致監管局不再持續經營業務。
- 評估財務報表的整體列報方式、結構及內容(包括披露)，以及財務報表是否公平反映相關交易及事項。

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Estate Agents Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Estate Agents Authority.
- Conclude on the appropriateness of Estate Agents Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Estate Agent Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Estate Agents Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



除其他事項外，我們與監管局就審計的計劃範圍和時間安排及重大審計發現(包括我們在審計期間識別的內部監控之任何重大缺陷)進行溝通。

We communicate with Estate Agents Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

德勤•關黃陳方會計師行
執業會計師
香港
2022年7月26日

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
26 July 2022

財務報表

Financial Statements



收支結算表

截至2022年3月31日止年度

Statement of Income and Expenditure

For the year ended 31 March 2022

		附註 NOTES	2022 港元 HK\$	2021 港元 HK\$
收入	Income			
牌照費	Licence fees	5	83,966,066	81,460,361
考試費	Examination fees	6	8,732,100	7,547,400
利息收入	Interest income		379,255	2,233,797
			93,077,421	91,241,558
其他收入	Other income			
回撥專業發展資助撥備	Reversal of provision of professional development subsidy	7	1,249,759	–
雜項收入	Sundry income	8	286,515	–
出售物業、機器及設備之收益	Gain on disposal of property, plant and equipment		3,100	19,500
			1,539,374	19,500
支出	Expenditure			
核數師酬金	Auditor's remuneration		130,000	102,000
公眾教育開支	Community education expenses		1,869,370	1,359,875
投訴、調查及紀律研訊的支出	Complaints, investigation and disciplinary proceedings expenses		74,076	70,218
物業、機器及設備之折舊	Depreciation of property, plant and equipment	10	6,711,680	4,661,523
使用權資產之折舊	Depreciation of right-of-use assets	11	4,676,169	5,831,319
器材維修保養及通訊費用	Equipment maintenance and communication expenses		1,843,236	1,980,524
地產代理證支出	Estate agent card expenses		136,230	123,550
保險費	Insurance		1,496,800	1,469,534
租賃負債之利息支出	Interest expense on lease liabilities		94,253	138,846
汽車營運支出	Motor vehicle operating expenses		156,065	95,642
辦公室及相關開支	Office accommodation and related expenses		3,399,123	2,437,596
郵費	Postage		361,608	358,003
印刷及文具	Printing and stationery		831,234	738,934
專業服務費用	Professional service fees		778,800	148,300
公共關係及聯絡費	Public relations and liaison		32,793	15,507
宣傳及廣告	Publicity and advertising		7,600	–
員工成本	Staff costs			
– 薪金及津貼	– wages, salaries and allowances		49,353,372	51,208,958
– 強制性公積金供款	– contributions to mandatory provident fund scheme		1,445,456	1,455,765
考試服務費	Service fees for examinations		6,102,245	4,298,997
培訓活動開支	Training activity expenses		627,028	182,130
其他開支	Other expenses		1,230,813	1,061,140
			81,357,951	77,738,361
年內盈餘	Surplus for the year		13,258,844	13,522,697

財務狀況表

於2022年3月31日

Statement of Financial Position

At 31 March 2022

		附註 NOTES	2022 港元 HK\$	2021 港元 HK\$
非流動資產	Non-current assets			
物業、機器及設備	Property, plant and equipment	10	144,933,859	77,526,803
使用權資產	Right-of-use assets	11	4,176,670	3,632,716
購置物業、機器及設備之 已付按金	Deposit paid for acquisition of property, plant and equipment	12	–	8,692,500
			149,110,529	89,852,019
流動資產	Current assets			
應收賬款、預付款項及按金	Debtors, prepayments and deposits		1,500,649	3,624,191
定期存款	Time deposits	13	23,559,232	35,880,903
銀行結餘及現金	Bank balances and cash	13	125,548,515	156,973,152
			150,608,396	196,478,246
流動負債	Current liabilities			
應付賬款及應計項目	Creditors and accruals		10,848,045	9,698,820
應付政府之款項	Amount due to Government	14	–	2,099,512
應付專業發展資助	Professional development subsidy payable	7	–	606,323
合約負債	Contract liabilities	15	73,952,593	72,346,502
租賃負債	Lease liabilities	16	1,867,297	4,049,179
			86,667,935	88,800,336
流動資產淨值	Net current assets		63,940,461	107,677,910
總資產減流動負債	Total assets less current liabilities		213,050,990	197,529,929
儲備	Reserve		210,587,489	197,328,645
非流動負債	Non-current liability			
租賃負債	Lease liabilities	16	2,463,501	201,284
			213,050,990	197,529,929

載於第114至144頁之財務報表於2022年7月26日獲地產代理監管局全體成員批准及授權刊發，並由以下代表簽署：

The financial statements on pages 114 to 144 were approved and authorised for issue by the members of Estate Agents Authority on 26 July 2022 and are signed on their behalf by:

廖玉玲
主席

韓婉萍
行政總裁

Elaine LIU
CHAIRMAN

Ruby HON Yuen-ping
CHIEF EXECUTIVE OFFICER



儲備變動表

截至2022年3月31日止年度

Statement of Movements in Reserve

For the year ended 31 March 2022

		總計 Total 港元 HK\$
於2020年4月1日	At 1 April 2020	183,805,948
年內盈餘	Surplus for the year	13,522,697
於2021年3月31日	At 31 March 2021	197,328,645
年內盈餘	Surplus for the year	13,258,844
於2022年3月31日	At 31 March 2022	210,587,489

儲備指地產代理監管局的營運累積盈餘。

Reserve represents retained cumulative surplus from the operations of Estate Agents Authority.

現金流量表

截至2022年3月31日止年度

Statement of Cash Flows

For the year ended 31 March 2022

		2022 港元 HK\$	2021 港元 HK\$
營運活動	OPERATING ACTIVITIES		
年內盈餘	Surplus for the year	13,258,844	13,522,697
就下列各項作出調整：	Adjustments for:		
利息收入	Interest income	(379,255)	(2,233,797)
租賃負債之利息支出	Interest expense on lease liabilities	94,253	138,846
物業、機器及設備之折舊	Depreciation of property, plant and equipment	6,711,680	4,661,523
使用權資產之折舊	Depreciation of right-of-use assets	4,676,169	5,831,319
出售物業、機器及設備之收益	Gain on disposal of property, plant and equipment	(3,100)	(19,500)
營運資金變動前之營運現金流量	Operating cash flows before movements in working capital	24,358,591	21,901,088
應收賬款、預付款項及按金減少(增加)	Decrease (increase) in debtors, prepayments and deposits	2,079,222	(1,411,723)
應付賬款及應計項目增加(減少)	Increase (decrease) in creditors and accruals	1,149,225	(174,707)
應付政府之款項(減少)增加	(Decrease) increase in amount due to Government	(2,099,512)	2,099,512
應付專業發展資助減少	Decrease in professional development subsidy payable	(606,323)	(19,944,677)
合約負債增加	Increase in contract liabilities	1,606,091	4,775,776
營運活動所得現金淨額	NET CASH FROM OPERATING ACTIVITIES	26,487,294	7,245,269
投資活動	INVESTING ACTIVITIES		
存置定期存款	Placement of time deposits	(23,559,232)	(35,880,903)
提取定期存款	Withdrawal of time deposits	35,880,903	70,471,747
購置物業、機器及設備	Purchase of property, plant and equipment	(65,426,236)	(837,459)
購置物業、機器及設備之已付按金	Deposit paid for acquisition of property, plant and equipment	-	(8,692,500)
已收利息	Interest received	423,575	3,053,759
出售物業、機器及設備之所得款項	Proceeds from disposal of property, plant and equipment	3,100	19,500
投資活動(所用)所得現金淨額	NET CASH (USED IN) FROM INVESTING ACTIVITIES	(52,677,890)	28,134,144
融資活動所用現金	CASH USED IN A FINANCING ACTIVITY		
支付租賃負債	Repayment of lease liabilities	(5,234,041)	(5,831,460)
現金及現金等值物(減少)增加淨額	NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(31,424,637)	29,547,953
年初的現金及現金等值物	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	156,973,152	127,425,199
年終的現金及現金等值物	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	125,548,515	156,973,152
現金及現金等值物結餘分析：	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS:		
銀行結餘及現金	Bank balances and cash	125,548,515	156,973,152



財務報表附註

截至2022年3月31日止年度

1. 一般資料

地產代理監管局(「監管局」)根據於1997年5月29日頒佈的《地產代理條例》成立。主要職能為促進地產代理的專業操守，提高從業員的專業水平，及簽發地產代理牌照。監管局的註冊辦事處及主要營業地點為香港柴灣利眾街24號東貿廣場7樓。

本財務報表以港元呈列，而港元同樣為監管局的功能貨幣。

2. 應用新訂及經修訂之香港財務報告準則(「香港財務報告準則」)

本年度強制生效之香港財務報告準則修訂本

於本年度內，監管局於編製財務報表時已首次應用由香港會計師公會(「香港會計師公會」)頒佈之《香港財務報告準則》修訂本，該等修訂本於2021年4月1日或之後開始之年度期間強制生效。

香港財務報告準則第16號修訂本

Amendment to HKFRS 16

香港財務報告準則第16號修訂本

Amendment to HKFRS 16

香港財務報告準則第9號、

香港會計準則第39號、

香港財務報告準則第7號、

香港財務報告準則第4號及

香港財務報告準則第16號修訂本

Amendments to HKFRS 9, HKAS 39,

HKFRS 7, HKFRS 4 and HKFRS 16

於本年度應用香港財務報告準則修訂本，並無對監管局本年度及過往年度之財務狀況及表現及／或對此等財務報表所載之披露資料造成重大影響。

Notes to the Financial Statements

For the year ended 31 March 2022

1. General

Estate Agents Authority (“EAA”) was established with the principal functions of promoting integrity and competence of estate agents and issuing estate agents’ licences under the Estate Agents Ordinance dated 29 May 1997 (date of enactment). The address of the registered office and principal place of business of EAA is 7/F, E-Trade Plaza, 24 Lee Chung Street, Chai Wan, Hong Kong.

The financial statements are presented in Hong Kong dollar, which is the same as the functional currency of EAA.

2. Application of New and Amendments to Hong Kong Financial Reporting Standards (“HKFRSs”)

Amendments to HKFRSs that are mandatorily effective for the current year

In the current year, EAA has applied the following amendments to HKFRSs issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) for the first time, which are mandatorily effective for the annual period beginning on or after 1 April 2021 for the preparation of the financial statements:

與新型冠狀病毒有關之租金減讓

Covid-19-Related Rent Concessions

2021年6月30日之後與新型冠狀病毒有關之租金減讓

Covid-19-Related Rent Concessions beyond 30 June 2021

利率指標改革－第二階段

Interest Rate Benchmark Reform-Phase 2

The application of the amendments to HKFRSs in the current year has had no material impact on EAA’s financial positions and performance for the current and prior years and/or on the disclosures set out in these financial statements.

2. 應用新訂及經修訂之香港財務報告準則（「香港財務報告準則」）（續）

已頒佈惟尚未生效之新訂及經修訂之香港財務報告準則

於授權此等財務報表之日，監管局並無提前應用以下已頒佈惟尚未生效之香港財務報告準則新訂及修訂本：

香港財務報告準則第17號

HKFRS 17

香港財務報告準則第3號修訂本

Amendments to HKFRS 3

香港財務報告準則第10號及

香港會計準則第28號修訂本

Amendments to HKFRS 10 and

HKAS 28

香港會計準則第1號修訂本

Amendments to HKAS 1

香港會計準則第1號及香港財務報告

準則實務報告第2號修訂本

Amendments to HKAS 1 and

HKFRS Practice Statement 2

香港會計準則第8號修訂本

Amendments to HKAS 8

香港會計準則第12號修訂本

Amendments to HKAS 12

香港會計準則第16號修訂本

Amendments to HKAS 16

香港會計準則第37號修訂本

Amendments to HKAS 37

香港財務報告準則修訂本

Amendments to HKFRSs

1 於2022年1月1日或之後開始的年度期間生效。

2 於2023年1月1日或之後開始的年度期間生效。

3 於待定日期或之後開始的年度期間生效。

監管局管理層預期其他所有香港財務報告準則新訂及修訂本之應用，將不會對目前或未來報告期以及可見的未來交易產生重大影響。

2. Application of New and Amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) (continued)

New and amendments to HKFRSs in issue but not yet effective

At the date of authorisation of these financial statements, EAA has not early applied the following new and amendments to HKFRSs that have been issued but are not yet effective:

保險合約及相關修訂²

Insurance Contracts and the related Amendments²

概念框架引用¹

Reference to the Conceptual Framework¹

投資者與其聯營或合資公司之間的資產出售或投入³

Sale or Contribution of Assets between an Investor and its Associate or Joint Venture³

流動和非流動負債的分類²

Classification of Liabilities as Current or Non-current²

會計政策披露²

Disclosure of Accounting Policies²

會計估計的定義²

Definition of Accounting Estimates²

與單一交易所產生之資產及負債有關遞延稅項²

Deferred Tax related to Assets and Liabilities arising from a Single Transaction²

物業、機器及設備－達到預定使用狀態前之價款¹

Property, Plant and Equipment: Proceeds before Intended Use¹

虧損性合約－履行合約的成本¹

Onerous Contracts-Cost of Fulfilling a Contract¹

香港財務報告準則2018 – 2020之年度改進¹

Annual Improvements to HKFRSs 2018 – 2020¹

1 Effective for annual periods beginning on or after 1 January 2022.

2 Effective for annual periods beginning on or after 1 January 2023.

3 Effective for annual periods beginning on or after a date to be determined.

The management of EAA anticipate that the application of all other new and amendments to HKFRSs will have no material impact in current or future reporting periods and on foreseeable future transactions.



3. 主要會計政策

本財務報表根據香港會計師公會頒佈的《香港財務報告準則》及《地產代理條例》編製。

如下列會計政策所述，財務報表乃根據歷史成本基準於每報告期終而編製。

歷史成本一般以交換貨品及服務時給予代價的公平值為基準。

公允價值是市場參與者之間，於計量日在有序交易中出售資產所獲取的價值或轉移負債所支付的價值，不管此價值是能直接觀察到還是運用其他估值技術來估算。在估算一項資產或負債的公允價值時，假如市場參與者於計量日為該資產或負債定價會考慮其特徵時，監管局亦會考慮該資產或負債的特徵。在這些財務報表中用於計量及／或披露目的的公允價值，是以此基礎來釐定，但不包括在香港財務報告準則第2號「股份基礎給付」範圍內以股份為基礎的支付交易、根據香港財務報告準則第16號「租賃」入賬的租賃交易，以及與公允價值有些相似但並非為公允價值的計量，例如香港會計準則第2號「存貨」的可變現價值或香港會計準則第36號「資產減值」的使用價值。

此外，在財務報告的目的下，公允價值的計量是根據計量公允價值的輸入數據可觀察程度，以及計量整個公允價值的輸入數據重要性，而獲分類成第1、2或3級，如下所述：

- 第1級輸入數據是實體在計量日就相同資產或負債而可在活躍市場中獲取的報價(未經調整)；
- 第2級輸入數據是除第1級所包括的報價外，資產或負債可直接或間接地觀察的輸入數據；及
- 第3級輸入數據是資產或負債不可觀察的輸入數據。

3. Significant Accounting Policies

The financial statements have been prepared in accordance with HKFRSs issued by the HKICPA and the Estate Agents Ordinance.

The financial statements have been prepared on the historical cost basis at the end of each reporting period, as explained in the accounting policies set out below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, EAA takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for share-based payment transactions that are within the scope of HKFRS 2 “Share-based Payment”, leasing transactions that are accounted for in accordance with HKFRS 16 “Leases” and measurements that have some similarities to fair value but are not fair value, such as net realisable value in HKAS 2 “Inventories” or value in use in HKAS 36 “Impairment of Assets”.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

3. 主要會計政策 (續)

主要會計政策載列如下。

客戶合約收益

監管局於完成履約責任時(即特定履約責任相關貨品或服務的「控制權」轉讓予客戶時)確認收益。

履約責任指個別之貨品及服務(或一組貨品或服務)或一系列大致相同之個別貨品或服務。

倘符合以下其中一項標準，則控制權隨時間轉讓，而收益則參照完成履行相關履約責任之進度而隨時間確認：

- 於監管局履約時，客戶同時取得並耗用監管局履約所提供之利益；
- 監管局之履約產生或提升資產，而該項資產於監管局履約時由客戶控制；或
- 監管局之履約並未產生讓監管局有替代用途之資產，且監管局對至今已完成履約之付款具有可強制執行權利。

否則，收入於客戶取得個別貨品或服務控制權時確認。

合約負債指監管局因已向客戶收取代價(或已到期收取代價)，而須向客戶轉讓貨品或服務之責任。

與同一合同有關的合約負債按淨額入賬並呈列。

牌照費收入

牌照費收入隨牌照費期限參考相關履約責任的完工進度予以確認，因為隨監管局履約，牌照持有人同時取得並耗用監管局履約所提供的利益。

3. Significant Accounting Policies (continued)

The principal accounting policies are set out below.

Revenue from contracts with customers

EAA recognises income when (or as) a performance obligation is satisfied, i.e. when “control” of the goods or services underlying the particular performance obligation is transferred to the customer.

A performance obligation represents a good or service (or a bundle of goods or services) that is distinct or a series of distinct goods or services that are substantially the same.

Control is transferred over time and revenue is recognised over time by reference to the progress towards complete satisfaction of the relevant performance obligation if one of the following criteria is met:

- the customer simultaneously receives and consumes the benefits provided by EAA’s performance as EAA performs;
- EAA’s performance creates and enhances an asset that the customer controls as EAA performs; or
- EAA’s performance does not create an asset with an alternative use to EAA and EAA has an enforceable right to payment for performance completed to date.

Otherwise, revenue is recognised at a point in time when the customer obtains control of the distinct goods or services.

A contract liability represents EAA’s obligation to transfer goods or services to a customer for which EAA has received consideration (or an amount of consideration is due) from the customer.

A contract liability relating to the same contract is accounted for and presented on a net basis.

Income from licence fees

Income from licence fees is recognised over the licence fees period by reference to the progress towards complete satisfaction of the relevant performance obligation, as the licensees simultaneously receive and consume the benefits provided by EAA’s performance as EAA performs.



3. 主要會計政策(續)

客戶合約收益(續)

考試費收入

考試費收入在服務交付考生時，於考試之日確認。

隨時間確認收入：計量履行履約責任之完成進度

輸出量法

完成履行履約責任之進度按輸出量法計量，即根據直接計量至今已轉讓予客戶之貨品或服務價值與合約項下承諾之餘下貨品或服務相比較確認收益，可以最佳方式描述監管局轉移貨品或服務控制權之履約情況。

租賃

租賃定義

如合約為換取代價而給予在一段時間內控制已識別資產使用的權利，則該合約為一份租賃或包含租賃。

對於在初始應用日或之後訂立或修改或因企業合併而產生的合約，監管局根據香港財務報告準則第16號項下的定義，於開始或修改或併購日(以適用者為準)評定合約是否為或包含租賃。除非該合約的條款及細則其後有所變動，否則該合約將不會獲重新評定。

監管局作為承租人

使用權資產

使用權資產的成本包括：

- 租賃負債的初次計量金額；
- 在開始日或之前所作的任何租賃付款，減去所獲得的任何租賃優惠；

3. Significant Accounting Policies (continued)

Revenue from contracts with customers (continued)

Income from examination fees

Income from examination fees is recognised at a point in time at the date of examination when the service is delivered to candidates.

Over time revenue recognition: measurement of progress towards complete satisfaction of a performance obligation

Output method

The progress towards complete satisfaction of a performance obligation is measured based on output method, which is to recognise revenue on the basis of direct measurements of the value of the goods or services transferred to the customer to date relative to the remaining goods or services promised under the contract, that best depict EAA's performance in transferring control of goods or services.

Leases

Definition of a lease

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

For contracts entered into or modified or arising from business combinations on or after the date of initial application, EAA assesses whether a contract is or contains a lease based on the definition under HKFRS 16 at inception, modification date or acquisition date, as appropriate. Such contract will not be reassessed unless the terms and conditions of the contract are subsequently changed.

EAA as a lessee

Right-of-use assets

The cost of right-of-use asset includes:

- the amount of the initial measurement of the lease liability;
- any lease payments made at or before the commencement date, less any lease incentives received;

3. 主要會計政策 (續)

租賃 (續)

監管局作為承租人 (續)

使用權資產 (續)

- 由監管局產生的任何初次直接開支；及
- 監管局將於拆除及移除相關資產、修復相關資產所處之位址或將相關資產修復至租賃條款及細則所規定之狀況時，所產生的估計成本。

使用權資產根據其估計的可使用期限和租賃期限 (以較短者為準)，按直線法折舊。

監管局於財務狀況表內將使用權資產呈列為單獨項。

租賃負債

在租賃開始日，監管局以該日期未有支付的租賃付款現值來確認及計量租賃負債。在計算租賃付款現值時，如租賃內含之利率無法輕易釐定，則監管局會運用租賃開始日的遞增借款利率來計算。

租賃付款包括：

- 固定付款 (包括實質固定付款) 減去任何應收的租賃優惠；及
- 終止租賃的罰金 (假如租賃條款反映監管局行使終止租賃選擇權)。

開始日之後，租賃負債會以利息增加和租賃付款來調整。

每當租賃條款變動或行使購買選擇權的評估出現變化時，監管局會重新計量租賃負債 (以對相關的使用權資產作出相應調整)。如此之下，相關租賃負債會透過運用在重新評估日的經修改折現率，以折現的經修改租賃付款來重新計量。

3. Significant Accounting Policies (continued)

Leases (continued)

EAA as a lessee (continued)

Right-of-use assets (continued)

- any initial direct costs incurred by EAA; and
- an estimate of costs to be incurred by EAA in dismantling and removing the underlying assets, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

Right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term.

EAA presents right-of-use assets as a separate line item on the statement of financial position.

Lease liabilities

At the commencement date of a lease, EAA recognises and measures the lease liability at the present value of lease payments that are unpaid at that date. In calculating the present value of lease payments, EAA uses the incremental borrowing rate at the lease commencement date if the interest rate implicit in the lease is not readily determinable.

The lease payments include:

- fixed payments (including in-substance fixed payments) less any lease incentives receivable; and
- payments of penalties for terminating a lease, if the lease term reflects EAA exercising an option to terminate the lease.

After the commencement date, lease liabilities are adjusted by interest accretion and lease payments.

EAA remeasures lease liabilities (and makes a corresponding adjustment to the related right-of-use assets) whenever the lease term has changed or there is a change in the assessment of exercise of a purchase option, in which case the related lease liability is remeasured by discounting the revised lease payments using a revised discount rate at the date of reassessment.



3. 主要會計政策 (續)

租賃 (續)

監管局作為承租人 (續)

租賃負債 (續)

監管局於財務狀況表內將租賃負債呈列為單獨項。

租賃修訂

在以下情況，監管局會將租賃修訂作為一份單獨的租賃入賬：

- 修訂透過新增一項或多項相關資產的使用權，而增加了租賃的範圍；及
- 租賃的代價按照與增加範圍的單獨價格相符的金額，以及為反映特定合約情況而對該單獨價格所作的任何適當調整而增加。

對於並無入賬以列作一項單獨租賃的租賃修訂，監管局會透過運用在修訂生效日的經修改折現率，以折現的經修改租賃付款，基於經修改訂租賃的租賃條款來重新計量租賃負債。

監管局透過相應地調整相關使用權資產，來重新計量租賃負債和出租人提供的租賃優惠。當經修訂的合約包含一份租賃組成部分，以及一個或多個額外租賃或非租賃組成部分時，監管局會按照租賃組成部分的相對單獨價格和非租賃組成部分的總單獨價格，在經修訂合約中將代價分配予每一個租賃組成部分。

物業、機器及設備

物業、機器及設備乃用作生產或提供貨物或服務或作行政用途的有形資產，並按成本減其後累計折舊及累計減值虧損(如有)於財務狀況表列賬。

3. Significant Accounting Policies (continued)

Leases (continued)

EAA as a lessee (continued)

Lease liabilities (continued)

EAA presents lease liabilities as a separate line item on the statement of financial position.

Lease modifications

EAA accounts for a lease modification as a separate lease if:

- the modification increases the scope of the lease by adding the right to use one or more underlying assets; and
- the consideration for the leases increases by an amount commensurate with the stand-alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract.

For a lease modification that is not accounted for as a separate lease, EAA remeasures the lease liability based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

EAA accounts for the remeasurement of lease liabilities and lease incentives from lessor by making corresponding adjustments to the relevant right-of-use asset. When the modified contract contains a lease component and one or more additional lease or non-lease components, EAA allocates the consideration in the modified contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

Property, plant and equipment

Property, plant and equipment are tangible assets that are held for use in the production or supply of goods or services, or for administrative purposes. Property, plant and equipment are stated in the statement of financial position at cost less subsequent accumulated depreciation and subsequent accumulated impairment losses, if any.

3. 主要會計政策 (續)

物業、機器及設備 (續)

物業、機器及設備折舊乃按其估計可使用年期，以直線法撇銷其成本減剩餘價值。估計可使用年期，剩餘價值及折舊方法於各報告期終時檢討，並會考慮到未來估計任何變動的影響。

物業、機器及設備項目於出售後或預期持續使用該資產將不會產生未來經濟利益時終止確認。出售或報銷物業、機器及設備目時所產生之任何收益或虧損，按出售所得款項與該資產賬面值之差額釐定，並於收支結算表內確認。

物業、機器及設備及使用權資產之減值

物業、機器及設備，和使用權資產會以成本減去累計折舊和減值後的金額 (如有) 列賬。在決定一項資產是否為減值時，監管局需要作出判斷和估算，尤其是評估(1)是否發生了一件事件或有任何指標可能會影響到資產的價值；(2)可收回金額能否支持資產的賬面價值，在評估使用價值時，按照該資產的持續使用來估算未來現金流的淨現值；及(3)包括現金流的預測和適當的折現率等用作估計可收回金額的恰當重要假設。當無法估計個別資產 (包括使用權資產) 的可收回金額時，監管局便會估計資產所屬之現金產生單位的可收回金額。改變假設和估計，包括現金流預測的折現率或增長率，可能會嚴重地影響減值測試中的淨現值。

金融工具

當監管局成為工具合約條文的訂約方時，確認金融資產及金融負債。所有定期方式購買或銷售的金融資產以交易日期作基準確認及取消確認。定期方式購買或銷售指要求按規則或市場慣例所定的時間規範內將資產運抵的金融資產買賣。

3. Significant Accounting Policies (continued)

Property, plant and equipment (continued)

Depreciation is recognised so as to write off the cost of items of property, plant and equipment less their residual values over their estimated useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the statement of income and expenditure.

Impairment of property, plant and equipment and right-of-use assets

Property, plant and equipment and right-of-use assets are stated at costs less accumulated depreciation and impairment, if any. In determining whether an asset is impaired, EAA has to exercise judgment and make estimation, particularly in assessing: (1) whether an event has occurred or any indicators that may affect the asset value; (2) whether the carrying value of an asset can be supported by the recoverable amount, in the case of value in use, the net present value of future cash flows which are estimated based upon the continued use of the asset; and (3) the appropriate key assumptions to be applied in estimating the recoverable amounts including cash flow projections and an appropriate discount rate. When it is not possible to estimate the recoverable amount of an individual asset (including right-of-use assets), EAA estimates the recoverable amount of the cash-generating unit to which the assets belongs. Changing the assumptions and estimates, including the discount rates or the growth rate in the cash flow projections, could materially affect the net present value used in the impairment test.

Financial instruments

Financial assets and financial liability are recognised when EAA becomes a party to the contractual provisions of the instrument. All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the market place.



3. 主要會計政策 (續)

金融工具 (續)

除自客戶合約產生的應收款項，根據香港財務報告準則第15號「客戶合約收益」初步計量，金融資產及金融負債初步按公平價值計量。因收購或發行金融資產及金融負債而直接產生交易成本，於首次確認時於該項金融資產或金融負債的公平價值中計入或扣除（視適用情況而定）。

實際利息法為計算金融資產或金融負債於有關期間攤銷成本以及分配利息收入及利息支出之方法。實際利率指將金融資產或金融負債於整個預計可使用年期或較短期間內（倘適用）的估計未來現金收入及現金付款（包括屬於實際利率不可分割部份的所有已付或已收費及點數、交易成本及其他溢價或折讓）剛好貼現為初步確認時賬面淨值的利率。

當經濟利益很可能流入監管局，並且能夠可靠地計量收入金額時，便確認出金融資產的利息收入。利息收入在參照尚未償還的本金及按適用的實際利率下，按時間而累積，而實際利率為透過金融資產的預計可用年期，將估計的未來現金收入準確折現至該資產在初次確認的淨賬面金額中。

金融資產

金融資產之分類及其後計量

符合以下條件之金融資產其後按攤銷成本計量：

- 以收取合約現金流動為目的之業務模式下持有之金融資產；及
- 合約條款於指定日期產生之現金流動主要用作支付本金及未付本金之利息。

3. Significant Accounting Policies (continued)

Financial instruments (continued)

Financial assets and financial liability are initially measured at fair value except for receivables arising from contracts with customers which are initially measured in accordance with HKFRS 15 “Revenue from Contracts with Customers”. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liability are added to or deducted from the fair value of the financial assets or financial liability, as appropriate, on initial recognition.

The effective interest method is a method of calculating the amortised cost of a financial asset or financial liability and of allocating interest income and interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts and payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial asset or financial liability, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Interest income from a financial asset is recognised when it is probable that economic benefits will flow into EAA and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Financial assets

Classification and subsequent measurement of financial assets

Financial assets that meet the following conditions are subsequently measured at amortised cost:

- the financial asset is held within a business model whose objective is to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

3. 主要會計政策 (續)

金融工具 (續)

金融資產 (續)

攤銷成本及利息收入

利息收入乃使用實際利率法就其後按攤銷成本計量的財務資產確認。利息收入以金融資產的總賬面值按實際利率計算，惟其後成為信貸減值的金融資產除外(見下文)。就其後出現信貸減值的金融資產而言，利息收入透過於下個報告期間的金融資產的攤銷成本應用實際利率確認。倘有關信貸減值的金融工具信貸風險得到改善以致有關金融資產不再出現信貸減值，則利息收入透過於緊隨釐定有關資產不再出現信貸減值的報告期間開始之金融資產總賬面值應用實際利率確認。

金融資產減值

根據香港財務報告準則第9號，監管局就作減值之金融資產確認預期信貸虧損之虧損準備。預期信貸虧損之數額於各報告日更新，以反映自首次確認後信貸風險之變化。

全期預期信貸虧損是指相關工具於預計全期因所有可能違約事件而產生的預期信貸虧損。相反，12個月的預期信貸虧損是指於報告日期後12個月內可能發生的違約事件而預計產生的一部分全期預期信貸虧損。評估乃根據監管局之歷史信貸虧損經驗進行，並根據債務人特有之因素、一般經濟狀況以及對報告日當前狀況之評估以及對未來狀況之預測作出調整。

就所有工具而言，監管局計量之虧損準備相等於十二個月預期信貸虧損，除非當信貸風險自首次確認後顯著增加，則監管局確認全期預期信貸虧損。是否應確認全期預期信貸虧損之評估乃基於自首次確認以來發生違約之可能性或風險之顯著增加。

3. Significant Accounting Policies (continued)

Financial instruments (continued)

Financial assets (continued)

Amortisation cost and interest income

Interest income is recognised using the effective interest method for financial assets measured subsequently at amortised cost. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset, except for financial assets that have subsequently become credit-impaired (see below). For financial assets that have subsequently become credit-impaired, interest income is recognised by applying the effective interest rate to the amortised cost of the financial asset from the next reporting period. If the credit risk on the credit-impaired financial instrument improves so that the financial asset is no longer credit-impaired, interest income is recognised by applying the effective interest rate to the gross carrying amount of the financial asset from the beginning of the reporting period following the determination that the asset is no longer credit-impaired.

Impairment of financial assets

EAA recognises a loss allowance for expected credit loss (“ECL”) on financial assets which are subject to impairment under HKFRS 9 “Financial Instruments”. The amount of ECL is updated at each reporting date to reflect changes in credit risk since initial recognition.

Lifetime ECL represents the ECL that will result from all possible default events over the expected life of the relevant instrument. In contrast, 12-month ECL (“12m ECL”) represents the portion of lifetime ECL that is expected to result from default events that are possible within 12 months after the reporting date. Assessment is done based on EAA’s historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current conditions at the reporting date as well as the forecast of future conditions.

For all instruments, EAA measures the loss allowance equal to 12m ECL, unless when there has been a significant increase in credit risk since initial recognition, EAA recognises lifetime ECL. The assessment of whether lifetime ECL should be recognised is based on significant increases in the likelihood or risk of a default occurring since initial recognition.



3. 主要會計政策 (續)

金融工具 (續)

金融資產 (續)

金融資產減值 (續)

(i) 信貸風險顯著增加

於評估信貸風險自首次確認以來是否顯著增加時，監管局將於報告日金融工具發生違約之風險與首次確認當日金融工具發生違約之風險進行比較。於進行該評估時，監管局會考慮合理且可支持之定量和定性資料，包括無需付出不必要之成本或努力而可得之歷史經驗及前瞻性資料。

特別是，於評估信貸風險是否顯著增加時，會考慮以下資料：

- 金融工具之外部(如有)或內部信貸評級之實際或預期顯著惡化；
- 外部市場信貸風險指標之顯著惡化；
- 預計會導致債務人履行債務責任之能力大幅下降之業務、財務或經濟狀況之現有或預測之不利變化；
- 債務人經營業績之實際或預期顯著惡化；及
- 導致債務人履行債務責任之能力大幅下降之債務人監管、經濟或技術環境之實際或預期之重大不利變化。

不論上述評估結果，監管局假設逾期，則信貸風險自首次確認以來有顯著增加，除非監管局有合理且可支持之資料證明並非如此。

監管局定期監控識別信貸風險是否出現顯著增加所用標準的有效性，並對其作出適當修訂以確保在款項逾期前有關標準能識別信貸風險的顯著增加。

3. Significant Accounting Policies (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(i) Significant increase in credit risk

In assessing whether the credit risk has increased significantly since initial recognition, EAA compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition. In making this assessment, EAA considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

In particular, the following information is taken into account when assessing whether credit risk has increased significantly:

- an actual or expected significant deterioration in the financial instrument's external (if available) or internal credit rating;
- significant deterioration in external market indicators of credit risk;
- existing or forecast adverse changes in business, financial or economic conditions that are expected to cause a significant decrease in the debtor's ability to meet its debt obligations;
- an actual or expected significant deterioration in the operating results of the debtor; and
- an actual or expected significant adverse change in the regulatory, economic, or technological environment of the debtor that results in a significant decrease in the debtor's ability to meet its debt obligations.

Irrespective of the outcome of the above assessment, EAA presumes that the credit risk has increased significantly since initial recognition when past due, unless EAA has reasonable and supportable information that demonstrates otherwise.

EAA regularly monitors the effectiveness of the criteria used to identify whether there has been a significant increase in credit risk and revises them as appropriate to ensure that the criteria are capable of identifying significant increase in credit risk before the amount becomes past due.

3. 主要會計政策 (續)

金融工具 (續)

金融資產 (續)

金融資產減值 (續)

(ii) 違約的定義

監管局認為就內部信貸風險管理而言，倘交易對手方違反財務契諾；或內部編製或自外部來源獲得的資料表明，債務人不大可能向其債權人(包括監管局)悉數還款，則構成違約事件。

(iii) 信貸減值金融資產

當發生一項或多項對金融資產估計未來現金流量有不利影響之違約事件時，金融資產出現信貸減值。金融資產信貸減值之證據包括以下可觀察事件：

- (a) 債務人陷入重大財務困難；
- (b) 違反合約，如違約或逾期事件；
- (c) 債務人有可能破產或進行其他財務重組；或
- (d) 由於財務困難致使金融資產之活躍市場消失。

(iv) 撇銷政策

當有資料顯示交易對手方有嚴重財務困難及並無實際可收回希望(如交易對手方已進行清算或已進入破產程序)，監管局會撇銷金融資產。根據監管局收回程序並考慮法律建議(如適用)，已撇銷金融資產可能仍受到執法活動之約束。一項撇銷構成一項取消確認事件。任何其後收回均於收支中確認。

3. Significant Accounting Policies (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(ii) Definition of default

For internal credit risk management, EAA considers an event of default occurs when information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including EAA, in full.

(iii) Credit-impaired financial assets

A financial asset is credit-impaired when one or more events of default that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired includes observable data about the following events:

- (a) significant financial difficulty of the debtor;
- (b) a breach of contract, such as a default or past due event;
- (c) it is becoming probable that the debtor will enter bankruptcy or other financial reorganisation; or
- (d) the disappearance of an active market for that financial asset because of financial difficulties.

(iv) Write-off policy

EAA writes off a financial asset when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, for example, when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings. Financial assets written off may still be subject to enforcement activities under EAA's recovery procedures, taking into account legal advice where appropriate. A write-off constitutes a derecognition event. Any subsequent recoveries are recognised in the statement of income and expenditure.



3. 主要會計政策 (續)

金融工具 (續)

金融資產 (續)

金融資產減值 (續)

(v) 預期信貸虧損計量及確認

計量預期信貸虧損起到計算違約概率，違約損失率（即違約時的損失程度）及違約風險的作用。評估違約概率及違約損失率乃基於經前瞻性資料進行調整的歷史數據。預期信貸虧損的估計反映無偏頗及概率加權數額，其乃根據加權的相應違約風險而釐定。

一般而言，預期信貸虧損為合約應付監管局的所有合約現金流量與監管局預期將收取按初始確認時釐定的實際利率貼現的現金流量之間的差額進行估計。

利息收入乃根據財務資產的賬面總值計算，除非財務資產經信貸減值，此時利息收入則根據財務資產的攤銷成本計算。

取消確認財務資產

僅於從資產收取現金流量之合約權利屆滿時，或將財務資產與該等資產所有權之絕大部分風險及回報轉讓予另一實體時，監管局方會取消確認財務資產。倘監管局並無轉移或保留擁有權的絕大部分風險及回報及持續控制已轉移資產，則監管局確認其於資產的保留權益及其必須支付的相關負債金額。倘監管局保留已轉讓財務資產所有權之絕大部分風險及回報，則監管局會繼續確認該財務資產並同時就已收款項確認有抵押借款。

取消確認按攤銷成本計量的財務資產時，資產賬面值與已收及應收代價總額之差額於收支確認。

3. Significant Accounting Policies (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(v) Measurement and recognition of ECL

The measurement of ECL is a function of the probability of default, loss given default (i.e. the magnitude of the loss if there is a default) and the exposure at default. The assessment of the probability of default and loss given default is based on historical data adjusted by forward-looking information. Estimation of ECL reflects an unbiased and probability-weighted amount that is determined with the respective risks of default occurring as the weights.

Generally, the ECL is the difference between all contractual cash flows that are due to EAA in accordance with the contract and the cash flows that EAA expects to receive, discounted at the effective interest rate determined at initial recognition.

Interest income is calculated based on the gross carrying amount of the financial asset unless the financial asset is credit impaired, in which case interest income is calculated based on amortised cost of the financial asset.

Derecognition of financial assets

EAA derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If EAA neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, EAA recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If EAA retains substantially all the risks and rewards of ownership of a transferred financial asset, EAA continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in the statement of income and expenditure.

3. 主要會計政策 (續)

金融工具 (續)

金融負債

金融負債乃根據所訂立合約安排之內容及金融負債之定義分類。

金融負債

金融負債(包括應付賬款)乃其後以按實際利息法按攤銷成本計量。

終止確認的金融負債

僅於監管局的責任解除、取消或屆滿時，方終止確認金融負債。終止確認的金融負債賬面值與已付及應付代價之差額於收支結算表中確認。

僱員福利

僱員可享年假權利

僱員可享年假之權利在其符合資格享有時確認。

就截至結算日止因僱員已提供服務而產生之估計年假責任已作出撥備。

僱員福利—公積金責任

監管局在香港設立一項強制性公積金計劃(「強積金計劃」)。強積金計劃的資產分開存放在由信託人管理的基金內。監管局及其僱員每月均須繳付相等於僱員有關收入5%之供款，上限為1,500港元(2021年：1,500港元)。監管局就強積金計劃所作供款於作出供款時確認為開支。

3. Significant Accounting Policies (continued)

Financial instruments (continued)

Financial liability

Financial liability is classified in accordance with the substance of the contractual arrangements entered into and the definition of a financial liability.

Financial liability

Financial liability (including creditors) is subsequently measured at amortised cost, using the effective interest method.

Derecognition of financial liability

EAA derecognises financial liability when, and only when, EAA's obligations are discharged, cancelled or expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the statement of income and expenditure.

Employee benefits

Employee leave entitlements

Employee entitlements to annual leave are recognised when they accrue to employees.

A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the reporting period.

Employee benefits-provident fund obligations

EAA operates a mandatory provident fund scheme ("MPF scheme") in Hong Kong. The assets of the MPF scheme are held in a separate trustee-administered fund. Both EAA and the employees are required to contribute 5% of the employee's relevant income up to a maximum of HK\$1,500 (2021: HK\$1,500) per employee per month. EAA's contributions to the MPF scheme are expensed as incurred.



4. 關鍵會計判斷及估計不確定因素之主要來源

於應用監管局之會計政策時(已於附註3詳述)，管理層作出下列對財務報表所確認之金額具有最重大影響之關鍵判斷。

應收賬款之減值評估

應收賬款初次確認乃按公平價值計算，其後則按實際利息法以攤銷成本計算。倘有客觀證據顯示該資產出現減值，則就估計不可收回金額計算之適當撥備於收支結算表內確認。

決定個別撥備時，監管局認為已實施周詳程序以監控此項風險。釐定是否需要作出香港財務報告準則第9號之減值評估時，監管局已考慮賬齡狀況、可收回之可能性及估計貼現未來現金流量。特定撥備僅就不大可能收回之應收款項而作出。倘若此等賬款轉壞，導致其還款能力減退，則可能須作出撥備。

監管局評估應收賬款的內部信貸評級。除根據香港財務報告準則第9號確定為信貸減值的應收賬款(其預期信貸虧損為個別評估)外，應收賬款按內部信貸評級分組，而該等資產的預期信貸虧損將使用撥備矩陣而進行集體評估。撥備率乃基於監管局的過往違約率，並考慮可得之合理且可支持的前瞻性資料，減少不必要的成本及努力。於各報告日期，可觀察的歷史違約率會重新評估，並考慮前瞻性資料的變動。

預期信貸虧損撥備對估計變動尤為敏感。有關預期信貸虧損及監管局應收賬款的資料於附註19披露。

4. Critical Accounting Judgment and Key Sources of Estimation Uncertainty

In the process of applying EAA's accounting policies, which are described in note 3, management had made the following judgments that have the most significant effect on the amounts recognised in the financial statements.

Impairment assessment of debtors

Debtors are measured at initial recognition at fair value, and are subsequently measured at amortised cost using the effective interest method. Appropriate allowances for estimated irrecoverable amounts are recognised in the statement of income and expenditure when there is objective evidence that the asset is impaired.

In determining individual allowances, EAA has considered that detailed procedures have been in place to monitor this risk. In determining whether impairment assessment of HKFRS 9 is required, EAA takes into consideration the aging status, the likelihood of collection and the estimated discounted future cash flows. Specific allowance is made for debtors that are unlikely to be collected. If the financial conditions of these debtors were to deteriorate, resulting in an impairment of their ability to make payments, allowances may be required.

EAA assesses the internal credit ratings for debtors. Except for those which had been determined as credit impaired under HKFRS 9 the ECL of which is assessed individually, debtors are grouped based on internal credit rating and the ECL on these assets are assessed collectively using a provision matrix. The provision rates are based on EAA's historical default rates taking into consideration forward-looking information that is reasonable and supportable available without undue costs or effort. At every reporting date, the historical observed default rates are reassessed and changes in the forward-looking information are considered.

The provision of ECL is sensitive to changes in estimates. The information about the ECL and EAA's debtors are disclosed in note 19.

5. 牌照費

5. Licence Fees

		2022 港元 HK\$	2021 港元 HK\$
牌照費總收入	Total licence fees	83,966,066	81,460,361

6. 考試費

6. Examination Fees

		2022 港元 HK\$	2021 港元 HK\$
地產代理及營業員資格考試	Estate agents and salespersons qualifying examinations	8,732,100	7,547,400

7. 回撥專業發展資助撥備

7. Reversal of Provision of Professional Development Subsidy

截至2020年3月31日止年度，董事會於2020年1月宣佈批准為個人持牌人提供一筆過專業發展資助，以協助他們在艱難的經營環境下發展及維持其專業服務水平。在這個計劃下，於2020年3月31日每名持有有效地產代理(個人)牌照或營業員牌照的人士，獲得由監管局以支票發放的500港元一筆過資助。由於計劃於2021年3月31日屆滿，並且尚未領取的支票於2021年9月30日到期，監管局已撥回於過往年度尚未動用之撥備。

During the year ended 31 March 2020, the Board approved the provision of a one-off professional development subsidy to individual licensees which was announced in January 2020 to assist them in developing and maintaining their professional service standard under the difficult operating environment. Under the scheme, holders of a valid estate agent's licence (individual) or salesperson's licence as at 31 March 2020 would each receive a one-off subsidy of HK\$500 from EAA by cheques. Upon the end of the scheme by 31 March 2021 and all unclaimed cheques expired by 30 September 2021, EAA has reversed the unutilised provision made in prior years.

8. 雜項收入

8. Sundry Income

監管局成功申請政府防疫抗疫基金下的技能提升配對資助計劃，為持牌人提供兩個培訓課程。政府將承擔獲批培訓課程總費用的75%，其餘25%則由局方承擔。這兩個培訓課程均已於2021年7月開課，並將續辦至2022年6月。

EAA had successfully applied for the Government's Matching Grant Scheme for Skills Upgrading under the Anti-epidemic Fund to provide two series of trainings to licensees. The Government would bear 75% of the total cost of the approved training courses, while the remaining 25% would be borne by EAA. Both training courses commenced in July 2021 and would be repeatedly launched till June 2022.

9. 稅項

9. Taxation

根據《稅務條例》第87條，監管局獲豁免繳納香港利得稅。

EAA is exempt from Hong Kong Profits Tax under section 87 of the Inland Revenue Ordinance.



10. 物業、機器及設備

10. Property, Plant and Equipment

		租賃土地及樓宇 Leasehold land and buildings	租賃物業裝修 Leasehold improvements	汽車 Motor vehicles	傢俬及裝置 Furniture and fixtures	設備 Equipment	合計 Total
		港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$
成本	COST						
於2020年4月1日	At 1 April 2020	75,991,930	5,730,914	1,204,246	9,340,332	18,789,508	111,056,930
添置	Additions	-	-	-	29,950	807,509	837,459
註銷	Disposal	-	-	(557,264)	-	-	(557,264)
於2021年3月31日	At 31 March 2021	75,991,930	5,730,914	646,982	9,370,282	19,597,017	111,337,125
添置	Additions	63,622,060	2,548,887	-	6,999,075	948,714	74,118,736
註銷	Disposal	-	(5,730,914)	-	(1,176,202)	(707,486)	(7,614,602)
於2022年3月31日	At 31 March 2022	139,613,990	2,548,887	646,982	15,193,155	19,838,245	177,841,259
折舊	DEPRECIATION						
於2020年4月1日	At 1 April 2020	2,993,240	4,372,443	605,788	3,975,598	17,758,994	29,706,063
年內撥備	Provided for the year	1,519,838	857,981	194,095	1,600,663	488,946	4,661,523
撇銷	Eliminated on disposal	-	-	(557,264)	-	-	(557,264)
於2021年3月31日	At 31 March 2021	4,513,078	5,230,424	242,619	5,576,261	18,247,940	33,810,322
年內撥備	Provided for the year	2,686,243	976,549	194,094	2,318,429	536,365	6,711,680
撇銷	Eliminated on disposal	-	(5,730,914)	-	(1,176,202)	(707,486)	(7,614,602)
於2021年3月31日	At 31 March 2022	7,199,321	476,059	436,713	6,718,488	18,076,819	32,907,400
賬面值	NET BOOK VALUES						
於2022年3月31日	At 31 March 2022	132,414,669	2,072,828	210,269	8,474,667	1,761,426	144,933,859
於2021年3月31日	At 31 March 2021	71,478,852	500,490	404,363	3,794,021	1,349,077	77,526,803

物業、機器及設備折舊乃按其估計使用年期以直線法按以下年率撇銷其成本：

Depreciation is recognised to write off the cost of items of property, plant and equipment over their estimated useful lives, using the straight-line method, at the following rates per annum:

租賃土地及樓宇	2%	Leasehold land and buildings	2%
租賃物業裝修	20%或按租賃年期 (倘少於五年)	Leasehold improvements	20% or over the period of the lease term if it is less than 5 years
汽車	30%	Motor vehicles	30%
傢俬及裝置	20%	Furniture and fixtures	20%
設備	20%至30%	Equipment	20% to 30%

11. 使用權資產

11. Right-of-use Assets

		租賃物業 Leased properties 港元 HK\$	辦公室設備 Office equipment 港元 HK\$	總額 Total 港元 HK\$
於2022年3月31日	As at 31 March 2022			
賬面金額	Carrying amount	3,980,577	196,093	4,176,670
於2021年3月31日	As at 31 March 2021			
賬面金額	Carrying amount	3,352,575	280,141	3,632,716
截至2022年3月31日 止年度	For the year ended 31 March 2022			
折舊費	Depreciation charge	4,592,121	84,048	4,676,169
截至2021年3月31日 止年度	For the year ended 31 March 2021			
折舊費	Depreciation charge	5,747,271	84,048	5,831,319
			2022 港元 HK\$	2021 港元 HK\$
年內因租賃而流出的現金總額	Total cash outflow for leases during the year		(5,234,041)	(5,831,460)
年內使用權資產的添置金額	Additions to right-of-use assets during the year		5,220,123	–

截至2022年3月31日止年度，監管局因營運而租用辦公室和辦公室設備。租賃合約的固定期限為3年至5年，但具有延期及終止選擇權。租賃條款根據個別情況經協商確定，當中包含了不同的條款和細則。在確定租賃期及評估不可取消期限的時間長短時，監管局應用了合約定義及確定合約可強制執行的期限。

For the year ended 31 March 2022, EAA leases offices and office equipment for its operations. Lease contracts are entered into for fixed term of 3 years to 5 years, but may have extension and termination options. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. In determining the lease term and assessing the length of the non-cancellable period, EAA applies the definition of a contract and determines the period for which the contract is enforceable.



12. 購置物業、機器及設備之已付按金

在2021年2月26日，監管局與獨立第三方簽訂買賣協議，以61,000,000港元的代價購買一個辦公室物業。於2021年3月31日，監管局已按照買賣協議支付6,100,000港元按金及2,592,500港元的其他相關費用。此項購置於2021年5月13日完成。

13. 銀行結餘及現金及定期存款

銀行結餘及現金包括監管局持有之現金及餘下到期日為20至67日(2021年：20至62日)，按當時市場年利率介乎0.01%至0.3%(2021年：0.01%至0.7%)計算之短期銀行存款。

於2022年3月31日，為日後購置辦公室計劃(如有)或開展其他項目而維持一筆67,749,796港元的基金(2021年：115,115,694港元)。監管局撥出足夠的資金以維持其運作後，基金的金額由其酌情決定。

定期存款包括餘下到期日為133日(2021年：133日)，按當時市場年利率0.55%(2021年：0.55%)計算之短期銀行存款。

監管局認為該等資產之賬面值與其公平價值相若。

12. Deposit Paid for Acquisition of Property, Plant and Equipment

On 26 February 2021, EAA entered into a sale and purchase agreement with an independent third party to purchase an office premise at the consideration of HK\$61,000,000. As at 31 March 2021, EAA had paid deposit of HK\$6,100,000 in accordance with the sale and purchase agreement, and other related costs of HK\$2,592,500. The acquisition was completed on 13 May 2021.

13. Bank Balances and Cash and Time Deposits

Bank balances and cash comprise cash held by EAA and short-term bank deposits with remaining tenure of 20 to 67 days (2021: 20 to 62 days) at prevailing market interest rates ranging from 0.01% to 0.3% per annum (2021: 0.01% to 0.7% per annum).

As at 31 March 2022, a fund of HK\$67,749,796 (2021: HK\$115,115,694) was maintained for the plan, if any, to acquire further office accommodation or to pursue other projects in future. The amount of the fund is determined at the discretion of EAA after setting aside sufficient fund for sustaining its operation.

Time deposit comprises a short-term bank deposit with remaining tenure of 133 days (2021: 133 days) at prevailing market interest rate of 0.55% per annum (2021: 0.55% per annum).

EAA considers that the carrying amounts of these assets approximate their fair values.

14. 應付政府之款項

在2020年第二輪防疫抗疫基金下，政府透過監管局向地產代理業的個人持牌人提供一筆過的現金資助（「計劃」），以因應新型冠狀病毒疫情對地產代理工作產生的負面影響，適時提供財政上的支持。本局自2020年5月起，以銀行本票方式分批發放政府現金津貼。津貼發放工作已於2021年6月30日計劃結束時完成。應付政府之款項為無抵押，不計息，並須於計劃結束後還款。於2022年3月31日，應付政府之款項已於計劃結束後悉數償還。

14. Amount Due to Government

Under the second round of Anti-epidemic Fund in 2020, the Government provided a one-off cash subsidy to individual licensees of the estate agency trade (“programme”) via EAA to offer timely financial support in view of the adverse impact of the COVID-19 pandemic on their practice of estate agency work. EAA had started disbursing the Government’s cash subsidy by bank cashier’s orders since May 2020 in batches. The disbursement was completed by the end of the programme on 30 June 2021. The amount due to Government was unsecured, interest-free and repayable upon completion of the programme. As at 31 March 2022, the amount due to Government was fully repaid upon completion of the programme.

15. 合約負債

15. Contract Liabilities

		2022 港元 HK\$	2021 港元 HK\$
遞延牌照費收入	Deferred licence fee income	69,984,347	67,820,318
已收牌照申請款項	Licence application fees received	3,968,246	4,526,184
		73,952,593	72,346,502

牌照費

Licence fees

		2022 港元 HK\$	2021 港元 HK\$
已確認的牌照費收入包含在年初的合約負債結餘	Licence fee income recognised that was included in the contract liability balance at the beginning of the year	55,534,622	54,269,873

於報告期末，12,630,229港元的遞延牌照費收入（2021年：12,285,696港元）預期不會在報告期末起十二個月內確認。已收取牌照申請費是指由地產代理因申請牌照而支付的款項，其於報告期末仍在處理中，尚未核准。

At the end of the reporting period, deferred licence fee income amounting to HK\$12,630,229 (2021: HK\$12,285,696) were not expected to be realised within twelve months from the end of the reporting period. Licence application fees received represent amounts paid by estate agents applying for the licences which were still being processed but not yet approved at the end of the reporting period.



16. 租賃負債

16. Lease Liabilities

		2022	2021
		港元	港元
		HK\$	HK\$
應付的租賃負債：	Lease liabilities due:		
一年之內	Within one year	1,867,297	4,049,179
一年以上但不超過兩年	Within a period of more than one year but not exceeding two years	1,904,640	85,127
兩年以上但不超過五年	Within a period of more than two years but not exceeding five years	558,861	116,157
		4,330,798	4,250,463
減：在十二個月內到期的應付金額 (在流動負債下顯示)	Less: Amounts due for settlement within twelve months (shown under current liabilities)	(1,867,297)	(4,049,179)
在十二個月後到期的應付金額	Amounts due for settlement after twelve months	2,463,501	201,284

17. 資本承擔

17. Capital Commitments

		2022	2021
		港元	港元
		HK\$	HK\$
就以下方面已簽訂合約但未在財務 報表中列出的資本開支：	Capital expenditure contracted for but not provided in the financial statements in respect of:		
— 購置物業、機器及設備，如附 註12所述	— acquisition of property, plant and equipment, as stated in note 12	—	54,900,000

18. 資本風險管理

18. Capital Risk Management

監管局的資本主要是來自成立以來所累積的盈餘儲備金，其資本管理目標是確保監管局能夠持續營運，從而能不斷提升地產代理從業員的誠信和能力。

監管局定期檢討並管理其資本架構，以確保監管局有充足的資金以作營運及資本需求。監管局對產生的盈餘實行零攤派政策。監管局撥出足夠的資金以維持其運作後，維持一筆基金，以便計劃日後購置永久辦公室。

EAA's capital comprises primarily the surplus reserve fund accumulated since its establishment, and its objective when managing the capital is to ensure that EAA will be able to continue as a going concern so that it can continue to promote integrity and competence of estate agents.

EAA regularly reviews and manages its capital to ensure adequacy for both the operational and capital needs. EAA operates a zero distribution policy with regard to surpluses generated. EAA maintains a fund for the plan to acquire permanent office accommodation in future after setting aside sufficient fund for sustaining EAA's operation.

18. 資本風險管理 (續)

地產代理每年須向監管局繳付牌照費。監管局定期檢討增加牌照費的需要，以確保妥善切合營運需求。

18. Capital Risk Management (continued)

EAA charges annual licence fees on the estate agents. EAA regularly reviews the need to increase licence fees to ensure operational needs are fully covered.

19. 金融工具

a. 金融工具類別

		2022	2021
		港元	港元
		HK\$	HK\$
金融資產：	Financial assets:		
按攤銷成本計量之金融資產	Financial assets at amortised cost		
其他應收款	Sundry receivables	164,584	1,511,825
已付按金	Deposit paid	580,621	1,381,638
定期存款、銀行結餘及現金	Time deposits, bank balances and cash	149,107,747	192,854,055
		149,852,952	195,747,518
金融負債：	Financial liabilities:		
攤銷成本	Amortised costs		
應付賬款	Creditors	10,848,045	9,698,820
應付政府之款項	Amount due to Government	-	2,099,512
應付專業發展資助	Professional development subsidy payable	-	606,323
		10,848,045	12,404,655

b. 金融風險管理目標及政策

監管局之主要金融工具包括其他應收款、定期存款、銀行結餘及現金、應付賬款、應付政府之款項及應付專業發展資助。該等金融工具詳情於各自附註披露。該等金融工具之相關風險包括市場風險(包括利率風險)、信貸風險及流動資金風險。如何減輕該等風險的政策載於下文。管理層管理及監控該等風險，以確保可及時及有效地實施適當措施。

b. Financial risk management objectives and policies

EAA's financial instruments include sundry receivables, time deposits, bank balances and cash, creditors, amount due to Government and professional development subsidy payable. Details of the financial instruments are disclosed in respective notes. The risks associated with these financial instruments include market risk (including interest rate risk), credit risk and liquidity risk. The policies on how to mitigate these risks are set out below. Management manages and monitors these exposures to ensure that appropriate measures are implemented in timely and effective manner.



19. 金融工具 (續)

b. 金融風險管理目標及政策 (續)

市場風險

現金流量利率風險

監管局因計息金融資產利率變動的影響而面對現金流量利率風險。計息金融資產主要為銀行結餘，全屬短期性質。因此，未來任何利率變動將不會對監管局之業績造成重大影響。

信貸風險

信貸風險指交易對手予未能履行合約責任而引致監管局蒙受財務損失之風險。監管局會持續監控，檢討及審核因對手而面對之信貸風險。

為盡量減低信貸風險，監管局就不可收回的金額充分計算減值損失。就此而言，監管局認為其信貸風險已大幅降低。

釐定應收賬款的預期信貸虧損時，監管局計及適合的過往經驗及前瞻資料。監管局已審視過往違約率持續低微及斷定監管局的其他應收款附帶信貸風險。監管局進一步評估其他應收款自初始確認後並未出現信貸風險大幅增加，且違約風險不重大，因此並無確認減值。

截至2022年3月31日及2021年3月31日止年度，根據預期信貸虧損評估，並無就已付按金提供重大減值撥備。

定期存款及流動資金之信貸風險不大，原因是交易對手為具良好聲譽之銀行。

19. Financial Instruments (continued)

b. Financial risk management objectives and policies (continued)

Market risk

Cash flow interest rate risk

EAA is exposed to cash flow interest rate risk through the impact of rate changes on interest bearing financial assets. Interest bearing financial assets are mainly balances with banks which are all short term in nature. Therefore, any future variation in interest rates will not have a significant impact on the results of EAA.

Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in financial loss to EAA. EAA's exposure of its counterparties are continuously monitored, reviewed and approved.

In order to minimise the credit risk, EAA makes adequate impairment losses for irrecoverable amounts. In this regard, EAA considers that EAA's credit risk is significantly reduced.

In determining the ECL for debtors, EAA has taken into account the historical default experience and forward-looking information, as appropriate. EAA has considered the consistently low historical default rate and concluded that credit risk is inherent in EAA's sundry receivables. EAA has further assessed that sundry receivables have not had a significant increase in credit risk since initial recognition and risk of default is insignificant, and therefore, no impairment has been recognised.

During the years ended 31 March 2022 and 2021, no material impairment allowance on deposit paid was provided based on the ECL assessment.

The credit risk on time deposits and liquid funds is limited because the counterparties are banks with good reputation.

19. 金融工具 (續)

b. 金融風險管理目標及政策 (續)

信貸風險 (續)

監管局內部信貸風險評級由下列類別組成：

內部信貸評級 Internal credit rating	說明 Description	金融資產 Financial assets
履行 Performing	交易對手方之違約風險較低，且並無任何逾期末還款項 The counterparty has a low risk of default and does not have any past-due amounts	十二個月預期信貸虧損 12-month ECL
監察名單 Watch list	經常於到期日後償還而通常於到期日後結付的債務。 Debtor frequently repays after due dates but usually settle after due date	十二個月預期信貸虧損 12-month ECL
存疑 Doubtful	根據內部形成之資料或外部資源，信貸風險自初始確認以來顯著增加 There have been significant increases in credit risk since initial recognition through information developed internally or external resources	全期預期信貸虧損－無信貸減值 Lifetime ECL-not credit-impaired
虧損 Loss	有證據顯示資產出現信貸減值 There is evidence indicating the asset is credit-impaired	全期預期信貸虧損－已信貸減值 Lifetime ECL-credit-impaired
註銷 Write-off	有證據顯示債務人面對嚴重財政困難及監管局並無實際可收回希望 There is evidence indicating that the debtor is in severe financial difficulty and the Group has no realistic prospect of recovery	款項被註銷 Amount is written off

19. Financial Instruments (continued)

b. Financial risk management objectives and policies (continued)

Credit risk (continued)

EAA's internal credit risk grading assessment comprises the following categories:



19. 金融工具 (續)

b. 金融風險管理目標及政策 (續)

信貸風險 (續)

下表詳述監管局金融資產(須進行預期信貸虧損評估)所面臨之信貸風險：

	外部信貸評級 External credit rating	內部信貸評級 Internal credit rating	十二個月或 全期預期信貸虧損 12-month or lifetime ECL	賬面總值 Gross carrying amount	
				2022 港元 HK\$	2021 港元 HK\$
按攤銷成本入賬的金融資產					
Financial assets at amortised cost					
其他應收款	不適用	履行(附註a)	十二個月預期信貸虧損	164,584	1,511,825
Sundry receivables	N/A	Performing (note a)	12-month ECL		
已付按金	不適用	履行(附註a)	十二個月預期信貸虧損	580,621	1,381,638
Deposit paid	N/A	Performing (note a)	12-month ECL		
定期存款、銀行結餘及現金	Aa3至A3	不適用	十二個月預期信貸虧損	149,107,747	192,854,055
Time deposits, bank balances and cash	Aa3 to A3	N/A	12-month ECL		

附註：

(a) 就內部信貸風險管理而言，監管局使用逾期的其他應收款及已付按金的財務資料，以評估自初始確認後信貸風險是否顯著增加。

流動資金風險

監管局管理層對流動資金風險負有最終管理責任，彼等已就監管局之短期、中期及長期資金及流動資金管理規定建立適當之流動資金風險管理框架。監管局管理層透過維持足夠儲備以及持續監察預測及實際現金流量，以管理流動資金風險。

下表載列監管局非衍生金融負債按償還條之餘下合約到期日。該表乃根據監管局可被要求支付金融負債之最早日期編製，以反映金融負債之未貼現現金流量。

19. Financial Instruments (continued)

b. Financial risk management objectives and policies (continued)

Credit risk (continued)

The tables below detail the credit risk exposures of EAA's financial assets which are subject to ECL assessment:

	External credit rating	Internal credit rating	12-month or lifetime ECL	Gross carrying amount	
				2022 HK\$	2021 HK\$
Financial assets at amortised cost					
Sundry receivables	N/A	Performing (note a)	12-month ECL		
Deposit paid	N/A	Performing (note a)	12-month ECL		
Time deposits, bank balances and cash	Aa3 to A3	N/A	12-month ECL		

Note:

(a) For the purpose of internal credit risk management, EAA uses the financial information of the past-due information of sundry receivables and deposit paid to assess whether credit risk has increased significantly since initial recognition.

Liquidity risk

Ultimate responsibility for liquidity risk management rests with management of EAA, which has built an appropriate liquidity risk management framework for the management of EAA's short, medium and long-term funding and liquidity management requirements. Management of EAA manages liquidity risk by maintaining adequate reserve and continuously monitors the forecast and actual cash flows.

The following table details EAA's remaining contractual maturity for its non-derivative financial liabilities on the agreed repayment terms. The table has been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which EAA can be required to pay.

19. 金融工具 (續)

b. 金融風險管理目標及政策 (續)

流動資金風險 (續)

		加權平均 實際利率 Weighted average effective interest rate %	0至30天 Total 0-30 days 港元 HK\$	1個月至 1年 港元 HK\$	1至5年 1-5 years 港元 HK\$	未貼現現金 流量總額 undiscounted cash flows 港元 HK\$	賬面值 Carrying amount 港元 HK\$
2022年	2022						
應付賬款	Creditors	-	10,718,045	130,000	-	10,848,045	10,848,045
租賃負債	Lease liabilities	2	161,086	1,771,946	2,493,069	4,426,101	4,330,798
			10,879,131	1,901,946	2,493,069	15,274,146	15,178,843
2021年	2021						
應付賬款	Creditors	-	9,596,820	102,000	-	9,698,820	9,698,820
應付政府之款項	Amount due to Government	-	-	2,099,512	-	2,099,512	2,099,512
應付專業發展資助	Professional development subsidy payable	-	-	606,323	-	606,323	606,323
租賃負債	Lease liabilities	2	576,690	3,496,890	205,800	4,279,380	4,250,463
			10,173,510	6,304,725	205,800	16,684,035	16,655,118

19. Financial Instruments (continued)

b. Financial risk management objectives and policies (continued)

Liquidity risk (continued)



19. 金融工具 (續)

c. 公平價值

金融資產及金融負債之公平價值，按貼現現金流量分析普遍採納之定價模式釐定。

監管局認為，於財務報表按攤銷成本入賬的金融資產及金融負債之賬面值與其公平價值相約。

19. Financial Instruments (continued)

c. Fair values

The fair values of financial assets and financial liabilities are determined in accordance with generally accepted pricing models based on discounted cash flow analysis.

EAA considers that the carrying amounts of financial assets and financial liabilities recorded at amortised cost in the financial statements approximate their corresponding fair values.

20. 融資活動產生的負債之對賬

下表詳述監管局來自融資活動的負債變動，當中包括現金和非現金變動。融資活動所產生的負債為現金流量或未來現金流量將於監管局的現金流量表中分類為來自融資活動現金流量的負債。

20. Reconciliation of a Liability Arising From Financing Activity

The table below details changes in EAA's liability arising from financing activity, including both cash and non-cash changes. Liability arising from financing activity is that for which cash flows were, or future cash flows will be, classified in EAA's statement of cash flows as cash flows from financing activity.

		租賃負債 Lease liabilities 港元 HK\$
於2020年4月1日	At 1 April 2020	9,943,077
融資現金流	Financing cash flow	(5,831,460)
利息支出	Interest expense	138,846
於2021年3月31日	At 31 March 2021	4,250,463
融資現金流	Financing cash flow	(5,234,041)
利息支出	Interest expense	94,253
簽訂的新租賃	New lease entered	5,220,123
於2022年3月31日	At 31 March 2022	4,330,798

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