

地產代理監管局
ESTATE AGENTS AUTHORITY



2022/23
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2023年3月31日)
Number of Licences and Statements of Particulars of Business (as at 31/3/2023)



22,208

營業員牌照
Salesperson's Licence

18,866

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



3,966

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

7,092

營業詳情說明書
Statement of Particulars of Business



考生人數 (2022/23 年度)

Number of Examination Candidates (2022/23)



4,594

地產代理資格考試
Estate Agents Qualifying Examination

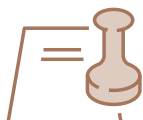
6,240

營業員資格考試
Salespersons Qualifying Examination



投訴個案 (2022/23 年度)

Number of Complaint Cases (2022/23)



254

開立的個案
Opened

217

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.

巡查次數 (2022/23 年度)

Number of Compliance Inspections (2022/23)



1,155

一手樓盤銷售點*
At First-sale Sites*

916

地產代理商舖
At Estate Agency Shops



1,305

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

1,499

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.

被暫時吊銷/撤銷的牌照數目 (2022/23 年度)

Number of Licences Suspended / Revoked (2022/23)



14

暫時吊銷
Suspended

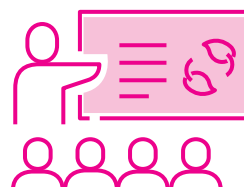
41

撤銷
Revoked



持續專業進修活動的參與人次 (2022/23 年度)

Number of Enrolments in Continuing Professional Development Activities (2022/23)



42,809

機構簡介

Corporate Profile

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





蕭澤宇先生

BBS · JP
主席

Mr Simon SIU Chak-yu

BBS, JP
Chairman



主席的話

這是本人自2022年7月接任地產代理監管局(「監管局」)主席一職後，為監管局發表的首篇主席的話，本人深感榮幸。

過去的2022/23年度，適逢監管局慶祝成立25周年，是別具意義和滿載活動的一年。經過四分之一世紀的耕耘，監管局發展成一個公平公正及有效率的規管機構，不斷推動地產代理業達至更高的道德標準和操守，同時維護公眾的權益。透過未來繼續與政府及地產代理業界攜手協作，我們展望前景定必更加光明。

Chairman's Message

It is my honour to present my first Chairman's Message for the Estate Agents Authority ("EAA") since taking up Chairmanship in July 2022.

The past year of 2022/23 has been an especially meaningful and eventful one as we celebrated the 25th anniversary. Over the past quarter century, the EAA has established itself as an impartial and effective regulator promoting high ethical standards of the estate agency industry while safeguarding the interests of the public. We look forward to a brighter future in collaboration with the government and the estate agency industry.

疫情過後

在2022/23年度，香港的物業市場受到第五波新冠疫情及環球經濟不明朗因素所影響，因而面對着巨大的挑戰。根據政府統計數字，年度物業成交總數為64,888宗，較上一年度減少25%，總成交金額為5,740億元，比2021/22年度減少31%，地產代理業自然大受影響。

幸好，自2022年底開始，我們逐漸走出新冠疫情的陰霾，物業市場慢慢穩步復甦。成交量要恢復至疫情前水平尚待時日。

對所有人來說，包括地產代理行業，這時應趁機好好裝備自己、固本培元，迎接更好將來。監管局會繼續向業界提供指引，同時也不忘提升消費者教育。

成就專業 服務香港

不論前路是晴是雨，我們仍會繼續前行排除萬難。監管局一直堅守有效的規管重任，致力提升業界執業水平，並維護公眾權益。這正就是我們25周年紀念的主題：「成就專業 服務香港」。

作為一個貫徹始終的規管機構，監管局透過為地產代理業入行把關、發布執業指引、調查投訴及實施不偏不倚的紀律研訊制度，為業界訂立執業的最佳標準。同時，監管局透過持續專業進修計劃教育業界，並以各項鼓勵措施推動從業員持續學習，以提升業界的專業水平。此外，我們也主動透過各種媒介，向公眾教育有關境外物業及劏房租賃的知識。

Post-pandemic days

In 2022/23, the property market in Hong Kong faced significant challenges due to the fifth wave of the COVID-19 pandemic and global economic uncertainty. According to government statistics, the overall number of property transactions recorded a year-on-year decrease of 25%, totalling 64,888, with a consideration of \$574 billion, which is 31% lower than that in 2021/22. The estate agency industry was significantly impacted.

Fortunately, from late 2022 we emerged from the shadow of the COVID-19 pandemic, with the property market showing signs of a gradual and steady recovery. It may take time for transaction volumes to return to pre-pandemic levels.

This is an opportune time for the society as well as the estate agency trade to strengthen their foundations and equip themselves for a better future. The EAA will continue to provide guidance to the practitioners while enhancing consumer education.

Together we Establish, Advocate and Achieve

Notwithstanding the weather on the road ahead as we navigate ongoing challenges, the EAA remains committed to effective regulation, high standards of trade practice and protecting public interests. Our 25th anniversary theme, "Together we Establish, Advocate and Achieve", says it all.

As a consistent regulator, the EAA establishes best practices for the estate agency industry through gatekeeping the entrance to the industry, issuing practice guidelines, investigating complaints, and implementing a fair and impartial inquiry hearing system. At the same time, the EAA advocates for higher professional standards of the industry by educating practitioners through the Continuing Professional Development Scheme with various incentives to encourage their participation in the Scheme. In addition, we also educate the public through various media tools on subjects concerning non-local properties and subdivided flats tenancies.

主席的話

Chairman's Message

我們的目標是帶領地產代理業界成為值得市民信賴和尊重的專業，為消費者及公眾提供比過往更優質的服務。這也是監管局推廣「5A代理」的原因－專業地產代理應具備「三言兩與」亦即「5A」的專業特質，包括「言出必行」(Adherence)、「言之有物」(Ability)、「言而有信」(Accountability)、「與時並進」(Advancement)及「與客同行」(Affinity)。這些都是消費者在委託一名地產代理時應注意的專業特質。這不僅是一句口號，更是我們的目標，我們將繼續不遺餘力地提升地產代理的服務水平，以符合越來越高的公眾期望。

藉着與地產代理業界攜手努力實現「成就專業 服務香港」，本人深信監管局與業界定能克服未來的任何挑戰。

與業界一同服務社區

多年來，監管局透過不同的方式，積極推動地產代理業界參與企業社會責任活動，去年亦不例外。監管局於2022年9月舉辦了三場「關懷有『理』－地產代理服務長者日」活動，邀請地產代理業界義工參與，為港九新界多區的長者服務。另一項企業社會責任活動「童樂有『理』－地產代理兒童服務日」則於2023年3月舉行，盡顯業界對基層家庭兒童的關懷與支持。本人樂見業界踴躍參加，令這些活動圓滿舉行。未來我們將繼續與業界攜手，凝聚業界和社會各界，一起建立更和諧共融的社會。

鳴謝及歡迎

我們的工作得以推展，實有賴董事局各成員的貢獻和合作精神。本人在此衷心感謝各前任主席，特別是上任主席廖玉玲女士，BBS，JP，以及所有現任及前任成員多年來給予監管局的寶貴意見和支持。

同時，本人衷心歡迎各位董事局新成員、副主席及各委員會主席。最後，本人藉此感謝監管局行政部門在行政總裁韓婉萍女士的賢能帶領下所作出的貢獻，以及各位持份者包括地產代理業界和政府的支持。

Our goal is to achieve a trustworthy and respected professional estate agency sector that serves consumers and the public better than in the past. That is why the EAA promoted the concept of the “5A agent” – meaning a professional estate agent should have the “5A” qualities, namely Adherence, Ability, Accountability, Advancement and Affinity. These are the professional qualities that consumers should look for when appointing an estate agent. It is not merely a slogan but our goal and we will continue to spare no effort in enhancing the service level of estate agents to meet the ever-rising public expectations.

By coming together to establish, advocate for and achieve a shared vision of professional excellence and social responsibility with the estate agency trade, I have confidence that the EAA can overcome any future challenges with the industry.

Serving the community with the industry

Over the years, the EAA has been actively promoting the corporate social responsibility (“CSR”) of the estate agency industry through various initiatives. Last year was no exception. Three sessions of the “Estate Agents Elderly Service Day” were held in September 2022 which engaged trade members to serve the elderly in Kowloon, the New Territories and Hong Kong Island respectively. Another CSR activity, namely “Estate Agents’ Children Service Day”, was held in March 2023 to show the industry’s care and support to children from underprivileged families. I am glad to see that the industry’s participation was overwhelmingly positive making these activities a success. In the future, we will continue to work closely with the industry to contribute to the community. By bringing the industry and community together, we can build a more harmonious society.

Gratitude and welcome

Our work would not have been possible without the dedication and collaborative spirit of the members of the Board. I would like to express my heartfelt gratitude to all former Chairs, in particular Ms Elaine LIU, BBS, JP, the immediate past Chairman, as well as all present and former members for their invaluable counsel and support to the EAA over the years.

At the same time, I sincerely welcome our new Board members as well as our Vice-chairman and committee Chairs. Last but not least, my special thanks go to the dedication of the administration under the able leadership of the Chief Executive Officer Ms Ruby HON, as well as the support of many stakeholders including the estate agency industry and the Government.



本人熱切期待與所有董事局成員、行政部門及各持份者攜手合作，在過去25年奠定的堅實基礎上，帶領監管局及地產代理業再上層樓。

蕭澤宇，BBS，JP
主席

I look forward to joining hands with all my fellow members, the administration and the stakeholders to lead the EAA and the estate agency profession to new heights on the foundation laid over the past 25 years.

Simon SIU Chak-yu, BBS, JP
Chairman

韓婉萍女士
行政總裁

Ms Ruby HON Yuen-ping
Chief Executive Officer



行政總裁匯報
Report of the
Chief Executive
Officer



行政總裁匯報

本年度是充滿挑戰和變化的一年，亦是本人作為監管局行政總裁提呈的第十份年報。在這年度，儘管新冠疫情反覆，社會和經濟環境瞬息萬變，監管局仍然一如既往秉持使命，規管地產代理業的執業，堅守業界專業精神及不斷加強消費者教育。

疫情後監管局的工作回復正常

於2022/23年度的大部分日子裏，2019冠狀病毒疫情繼續為香港各行各業帶來不少挑戰，監管局亦不例外。為應對疫情的「新常態」，我們不得不暫時關閉辦事處，並採取特別措施，以維持向地產代理業及公眾提供的服務。幸好，隨着疫情的高峰期已告一段落，社會和經濟逐漸回復正常，監管局可以回復正常運作及重開辦事處。

為地產代理行業把關

在疫情的陰霾下，作為物業市場的寒暑表，參加資格考試的考生人數以及持牌人數均錄得跌幅。於2022/23年度，報考地產代理及營業員資格考試的人數共有12,537人，較前一年減少5%。

截至2023年3月31日，個人牌照的數目為41,074個，較2022年4月30日41,867個減少1.9%。

Report of the Chief Executive Officer

This year has been one of significant challenges and changes as I present my tenth report as the Chief Executive Officer of the Estate Agents Authority (“EAA”). Despite the shifting pandemic situation and the economic and social changes, the EAA remains, as always, dedicated to regulating the estate agency trade, upholding the trade professionalism and enhancing consumer education.

EAA’s work resuming to normal after the pandemic

The COVID-19 pandemic presented unprecedented challenges to Hong Kong throughout most of 2022/23, and the EAA was no exception. We were forced to temporarily close our offices and implemented special measures in response to the “new normal” amid the pandemic to sustain our services to the estate agency trade and the public. Fortunately, with the peak of the pandemic seeming to be thankfully behind us, and with society and the economy gradually returning to normal, the EAA was able to resume normal operations and reopen its offices.

Gatekeeping and regulating the estate agency trade

Under the shadow of the pandemic and as a thermometer of the property market, there was a decrease in both the number of qualifying examination candidates and licensee population. In 2022/23, the overall number of examination candidates registered for the qualifying examinations recorded a decrease of 5% when compared with the previous year, totalling 12,537.

The number of individual licences also dropped from 41,867 on 30 April 2022 to 41,074 as of 31 March 2023, representing a decrease of 1.9% compared to the previous year.



於2022/23年度，監管局共接獲254宗投訴，較上年度減少11%。儘管疫情於2023年第一季度開始緩和，及一手住宅物業市場變得更為活躍，但與銷售一手住宅物業相關的投訴仍錄得跌幅。整體投訴的常見類別包括：不妥善地處理臨時買賣合約（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4,875次巡查，比前一年增加9%，以確保業界守法從規。其中1,155次巡查是在一手樓盤銷售點進行，916次於地產代理商舖進行。此外，由於網上物業廣告普及，監管局亦增加相關的合規巡查次數，由前一年的1,101次，增至本年度的1,499次，增幅約36%。

The EAA received fewer complaints in 2022/23, with a total of 254 complaints, a decrease of 11% compared to the previous year. Despite the pandemic easing in the first quarter of 2023 and the first-hand residential property market becoming more active, the complaints concerning the sale of first-hand residential properties 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 4,875 compliance inspections, representing a 9% increase compared to the previous year, to ensure the trade's compliance. Among these inspections, 1,155 checks were conducted at first-sale sites and 916 visits were paid to estate agency shops. In addition, due to the popularity of online advertisements, the EAA increased its effort on the relevant compliance checking by approximately 36% from 1,101 to 1,499 in this year.



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

於2022/23年度，監管局合共撤銷了41個牌照，這些個案是由於有關持牌人不再符合相關發牌條件。局方亦裁決了299宗違規個案，合共有311名持牌人被紀律處分。

繼續致力推動業界及消費者教育

監管局致力提升地產代理業的專業水平，並向公眾推廣行業的正面形象。局方繼續推廣持續專業進修計劃，鼓勵持牌人透過積極參與持續專業進修計劃，提升自己的專業知識。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」和「金章」。年內，共有393名持牌人獲頒銀章，53名持牌人獲頒金章。

In 2022/23, the EAA revoked a total of 41 licences because those licensees were no longer eligible to hold a licence. The EAA also adjudicated 299 non-compliant cases and a total of 311 licensees were disciplined.

Consistent efforts in trade and consumer education

The EAA is committed to enhancing the professionalism of the estate agency trade and promoting a positive image to the public through consistent efforts in trade and consumer education. The EAA continued to promote the Continuing Professional Development (“CPD”) Scheme to recognise licensees’ continuous efforts in enhancing their knowledge through participation in the CPD Scheme. The “Gold” and “Silver” Premium CPD Attainment Symbol were awarded to licensees who achieved their CPD attainment targets for three and five consecutive CPD periods respectively. During the year, 393 licensees were awarded the Silver Symbol, while 53 licensees were awarded the Gold Symbol.

同時，監管局亦推出「地產代理商舖專業進修優越嘉許獎章」（銀章及金章），以鼓勵地產代理商舖的從業員持續進修。如地產代理商舖有80%以上的持牌員工（包括其經理）參與持續專業進修計劃，即可獲頒「商舖嘉許獎章」，而連續在三個及五個持續專業進修時段取得「商舖嘉許獎章」的地產代理商舖，將分別獲頒發「銀章」或「金章」。首批地產代理商舖「銀章」或「金章」將於2023年9月頒發。

此外，監管局為持牌人提供最新資訊及指引，協助他們配合政府相關法規及緊貼市場最新發展。因應《業主與租客（綜合）條例》第IVA部有關分間單位（俗稱「劏房」）租賃的規管，監管局特別製作了宣傳單張，讓持牌人更清楚地了解他們在處理劏房租賃的角色和責任。監管局亦與個人資料私隱專員公署合辦網上講座，讓持牌人了解《2021年個人資料（私隱）（修訂）條例》中有關「起底」罪行的重點，以及地產代理業的個人資料管理良好行事方式。

年內，監管局亦不遺餘力地推廣消費者教育，提高公眾對物業交易的認識，讓消費者保障自己的權益。隨着社會越來越關注購買香港境外未建成物業（簡稱「境外樓花」），監管局透過不同的方式提醒準買家在購買境外樓花時要留意所涉及的風險，包括製作附有醒目的標語「境外樓花買唔買？計過風險先好買！」的動畫短片、推動網上宣傳計劃以及舉辦公開講座予公眾參與。

At the same time, the EAA also introduced the Silver and Gold Premium CPD Marks for estate agencies to encourage their participation in the scheme. Estate agencies would be awarded a CPD Mark if over 80% of their licensed employees (including the manager) participated in the CPD Scheme, and those estate agencies with CPD Marks for three and five consecutive CPD periods would be awarded a Silver CPD Mark and Gold CPD Mark respectively. The first batch of awardees for the Premium CPD Marks will be awarded in September 2023.

Furthermore, the EAA provided updated information and guidelines for licensees to keep them informed of relevant government regulations and new market developments. In response to the commencement of Part IVA of the Landlord and Tenant (Consolidation) Ordinance which regulate the tenancy of subdivided units, the EAA produced a promotional leaflet to further enhance the understanding of estate agents on their roles and responsibilities. The EAA also co-organised a webinar with the Office of the Privacy Commissioner for Personal Data for licensees to understand doxxing offences and the good practices of personal data management under the Personal Data (Privacy) (Amendment) Ordinance 2021.

The EAA also continued its efforts in consumer education to raise public awareness and knowledge of property transactions and enable consumers to protect their own interests. To address the growing concerns over purchasing uncompleted properties outside of Hong Kong ("UPOH"), the EAA took various initiatives to remind consumers of the inherent risks of purchasing UPOH, including promoting animated videos about the risks of purchasing UPOH with the catchy slogan "To buy or not to buy non-local off-plan properties? Assess the risks before you buy!", driving online promotional campaigns, and organising public seminars.

監管局25周年紀念

2022年是《地產代理條例》頒布及監管局成立25周年。監管局於2022年10月7日舉行成立25周年慶祝典禮。是次典禮共有逾200名來自不同界別的賓客出席，包括現任及前任監管局董事局成員及委任成員、立法會議員、來自不同政府部門、業界商會、公營機構、專上教育及培訓機構等多位代表，共證盛事。

監管局成立25周年主題為「成就專業 服務香港」，這不僅見證了監管局在過去四分一世紀以來的成果，也反映了監管局帶領業界與時並進所擔當的重要角色。適逢銀禧之年，監管局亦舉辦了一系列慶祝活動，當中包括三場「關懷有『理』—地產代理服務長者日」，向地產代理行業推廣企業社會責任，與業界一起回饋社會。監管局亦在2022年7月舉辦「香港物業市場回顧與前瞻」公開講座，邀請了六位業界先驅與領袖與公眾分享其真知灼見。

鳴謝

本年度亦為新一屆監管局董事局上任的一年，我們衷心感謝前任主席廖玉玲女士，BBS，JP對監管局全心全意的領導和寶貴的建議；同時歡迎新任主席蕭澤宇先生，BBS，JP，以及新任董事局成員繼續帶領監管局向前邁進。

25th Anniversary of the EAA

The year 2022 marked the 25th anniversary of the enactment of the Estate Agent Ordinance and the establishment of the EAA. The 25th anniversary ceremony was held on 7 October 2022. Over 200 guests from various sectors, including current and former EAA Board members and Board-appointed members, Legislative Council members, representatives from government bureaux and departments, estate agency trade associations, public bodies, and tertiary and training institutions gathered to witness this remarkable milestone of the EAA.

The 25th anniversary theme, “Together we Establish, Advocate and Achieve”, not only reflected the work of the EAA over the last quarter of a century but also our role in leading the trade to advance with the times. To mark this silver jubilee anniversary, the EAA also held a series of initiatives, including engaging the estate agency trade and giving back to the community. Three sessions of “Estate Agents Elderly Service Day” were held to promote corporate social responsibility among the estate agency trade. A public seminar titled “Retrospect and Prospects of the Hong Kong Property Market” was also held in July 2022 in which six industry pioneers and leaders were invited to share their valuable insights with the public.

Expression of gratitude

This year marked a new composition of the EAA Board membership. We are deeply grateful for the contribution of our former Chairman, Ms Elaine LIU, BBS, JP, to her dedicated leadership and advice to the EAA. We are also excited to welcome our new Chairman, Mr Simon SIU Chak-yu, BBS, JP and our new Board members to lead us forward.

本人再次衷心感謝主席以及現任和前任董事局成員一直以來的領導、指導和支持。本人同時對政府、其他公營機構及地產代理業界等所有持份者在疫情困難時期所給予的無間斷支持致以謝意。

最後，本人必須感謝監管局行政部門各位同事們的全情投入工作。我們將繼續與所有持份者通力合作、把握機遇，應對未來的新挑戰。

韓婉萍
行政總裁

I would like to sincerely thank our Chairman as well as the current and previous Board members for their leadership, invaluable guidance and unfailing support. I also appreciate the continuous support given by our stakeholders during the difficult times amid the pandemic, including the Government, other public bodies and the estate agency trade members.

Last but not least, I must also thank my fellow workmates in the EAA administration for their selfless dedication. We will continue to collaborate with all our stakeholders to capitalise on opportunities and meet challenges that arise in the years to come.

Ruby HON Yuen-ping
Chief Executive Officer



機構管治

Corporate Governance



機構管治

Corporate Governance

為加強公眾對監管局的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。

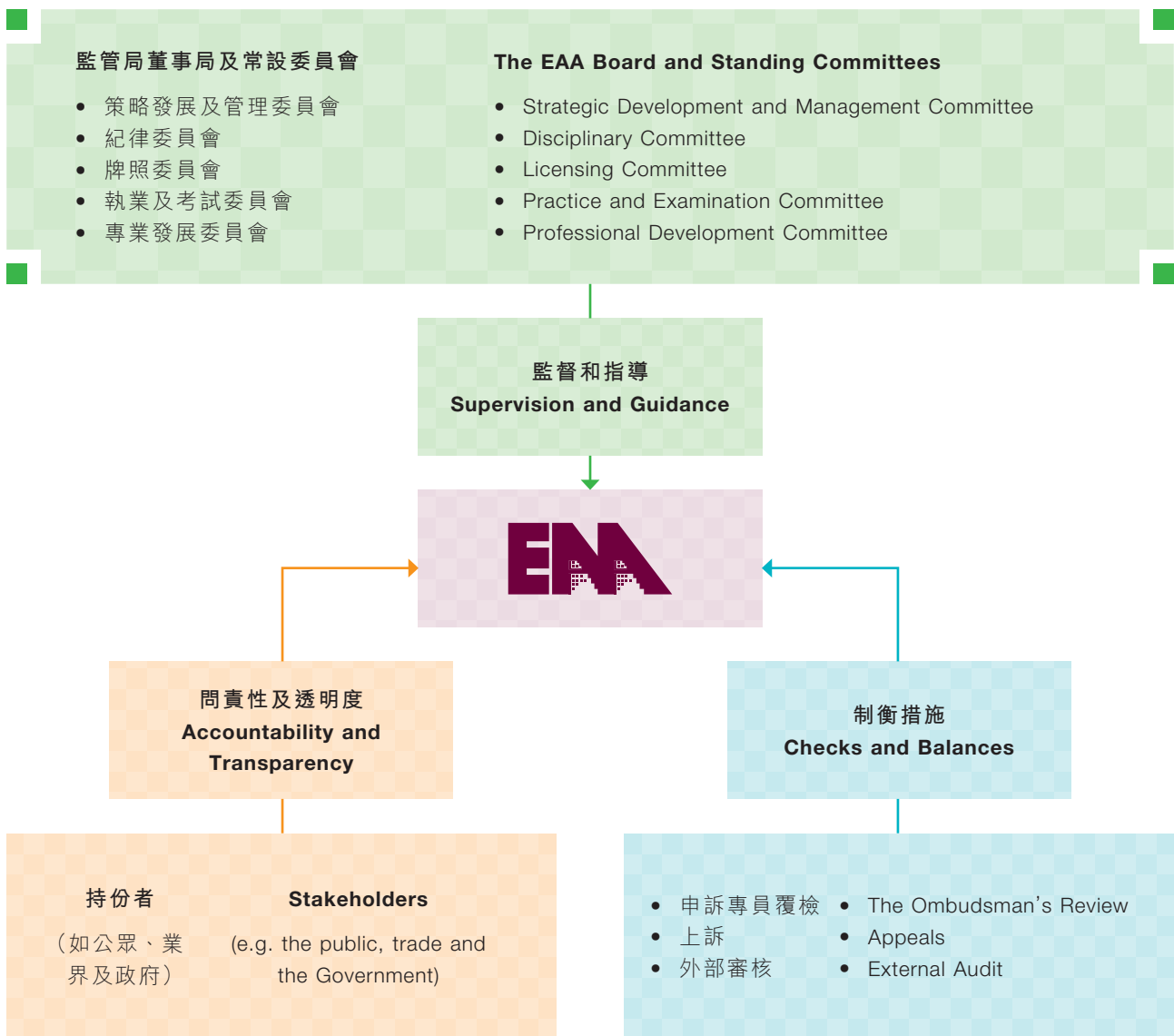
To enhance public trust in the Estate Agents Authority (“EAA”) and for the best interests of its stakeholders, the EAA spares no effort in taking corporate governance to a higher level and reaching a high standard of integrity, impartiality, accountability and transparency when discharging its duties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

機構管治框架

Governance Framework

機構管治架構

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 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, 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**

蕭澤宇先生，BBS，JP

希仕廷律師行合夥人

- 海洋公園董事局成員
- 香港藝術發展局委員
- 環境影響評估上訴委員會主席 (2016-2022)
- 審核委員會 (電影檢查) 主席 (2016-2022)
- 上訴委員會 (房屋) 主席 (2007-2013)
- 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

Partner, Hastings & Co.

- Member, Board of the Ocean Park Corporation
- Member, Hong Kong Arts Development Council
- Chairman, Environmental Impact Assessment Appeal Board Panel (2016-2022)
- Chairman, Board of Review (Film Censorship) (2016-2022)
- Chairman, Appeal Panel (Housing) (2007-2013)
- Deputy Chairman, HKSAR Passports Appeal Board (2013-2019)



副主席 **VICE-CHAIRMAN**

羅孔君女士，BBS，JP

大律師

- 廢物處置上訴委員會主席
- 海上傾倒物料上訴委員會委員團主席
- 學術及職業資歷評審上訴委員會主席
- 保安及護衛業管理委員會主席 (至2023年5月)
- 獨立監察警方處理投訴委員會委員
- 酷刑聲請上訴委員會委員

Ms Jane Curzon LO, BBS, JP

Barrister-at-Law

- Chairman, Waste Disposal Appeal Board Panel
- Chairman, Dumping at Sea Appeal Board Panel
- Chairman, Accreditation of Academic and Vocational Qualifications Appeal Board
- Chairman, Security and Guarding Services Industry Authority (up to May 2023)
- Member, Independent Police Complaints Council
- Member, Torture Claims Appeal Board



成員 MEMBERS

張天任資深大律師

資深大律師(天博大律師事務所)

香港訟辯培訓學會主席

- 香港高等法院暫委法官
- 市政服務上訴委員會副主席
- 上訴委員會(房屋)成員
- 物業管理業監管局成員
- 香港法律改革委員會(公開資料)委員

Mr Jonathan CHANG Tien-yin, SC

Senior Counsel (Temple Chambers)

Chairman (Hong Kong Advocacy Training Council)

- Deputy High Court Judge
- Vice-chairman, Municipal Services Appeal Board
- Member, Appeal Panel (Housing)
- Member, Property Management Services Authority
- Member, Law Reform Commission on Access to Information

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
- Chairman, Advisory Committee, Faculty of Science and Engineering (Civil Engineering), Hong Kong Chu Hai College
- Advisor, University of Hong Kong Engineering Alumni Association
- Immediate Past President, Hong Kong Institution of Highways and Transportation

趙錦權先生

戴德梁行大中華區行政總裁

- 國際評估標準委員會專業評估組織顧問工作小組組員
- 土地及建設諮詢委員會委員
- 私營骨灰安置所上訴委員會成員
- 香港貿易發展局基建發展諮詢委員會委員
- 香港測量師學會會長(2021-2022)

Mr CHIU Kam-kuen

Chief Executive of Greater China, Cushman & Wakefield

- Member, Working Group of Advisory Forum of International Valuation Standards Council
- Member, Land and Development Advisory Committee Panel
- Member, The Private Columbaria Appeal Board
- Member, The Hong Kong Trade Development Council Infrastructure Development Advisory Committee
- President, The Hong Kong Institute of Surveyors (2021-2022)

機構管治 Corporate Governance



成員 MEMBERS

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

- 法治教育督導委員會委員
- 保險業監管局程序覆檢委員會委員
- 法律教育及培訓常設委員會委員
- 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, Steering Committee on Rule of Law Education
- Member, Process Review Panel for the Insurance Authority
- Member, Standing Committee on Legal Education and Training
- Deputy Chairman, Board of Review (Inland Revenue Ordinance) (2007-2018)

朱雅儀女士

畢馬威中國新經濟市場及生命科學香港
區主管合夥人

畢馬威中國環境、社會和治理諮詢
合夥人

- 世界自然基金會香港分會財政委員會主席兼董事委員會委員
- 應用研究局董事
- 創新科技署創科創投基金諮詢委員會成員
- 香港財務彙報局財務彙報檢討委員會成員

Ms Irene CHU Ngar-ye

Partner, Head of New Economy and
Life Sciences, KPMG China

Partner, Environmental, Social and
Governance (ESG) Advisory, KPMG
China

- Chair, Finance Committee and Member of Executive Committee, World Wide Fund for Nature Hong Kong
- Director, The Applied Research Council
- Member, Innovation and Technology Venture Fund Advisory Committee, Innovation and Technology Commission
- Member, Financial Reporting Review Panel, Financial Reporting Council

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)(至2023年6月)

- 私人財富管理公會認證與豁免委員會成員
- 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
(up to June 2023)

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



成員 MEMBERS

何超平先生

羅兵咸永道會計師事務所合夥人

- 香港科技園公司董事
- 市區更新基金董事
- 強制性公積金計劃諮詢委員會委員
- 強制性公積金計劃上訴委員會委員
- 公司法改革常務委員會委員
- 紀律人員薪俸及服務條件常務委員會委員

Mr Dennis HO Chiu-ping

Partner, PricewaterhouseCoopers

- Director, Hong Kong Science and Technology Parks Corporation
- Director, Urban Renewal Fund
- Member, Mandatory Provident Fund Schemes Advisory Committee
- Member, Mandatory Provident Fund Schemes Appeal Board
- Member, Standing Committee on Company Law Reform
- Member, Standing Committee on Disciplined Services Salaries and Conditions of Service

許智文教授，MH，JP

香港理工大學建築及房地產學系教授

- 物業管理業監管局副主席
- 香港房屋協會執行委員會委員
- 證券及期貨事務監察委員會房地產投資信託基金委員會委員
- 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-chairperson, The Property Management Services Authority
- Member, Executive 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

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前委員 (2017-2022)
- 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
- Former Member, Real Estate Services Training Board, Vocational Training Council (2017-2022)
- 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

機構管治 Corporate Governance



成員 MEMBERS

黃永光先生，SBS，JP

信和集團副主席
楊協成有限公司主席

- 中國人民政治協商會議北京市第14屆委員會常務委員及第12與13屆委員會委員
- 文化委員會成員
- 碳中和及可持續發展委員會委員
- 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 of the Standing Committee, the 14th Beijing Municipal Committee of the Chinese People's Political Consultative Conference (CPPCC) and Member of the 12th and 13th Beijing Municipal Committees of the CPPCC
- Member, the Culture Commission
- Member, the Council for Carbon Neutrality and Sustainable Development
- Member, Council of The University of Hong Kong
- Member, Court of The Hong Kong University of Science and Technology
- Director, Real Estate Developers Association of Hong Kong

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
- 香港專業進修學校僱主顧問委員會委員
- 東區防火委員會委員

Mr Raymond 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
- Advisory Member, Employer Consultative Committee, Hong Kong College Technology
- Member, District Fire Safety Committee (Eastern District)

黃靜怡女士

美聯集團副主席及董事總經理
鉅聯控股有限公司執行董事

- 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
- 香港專業人士協會行政委員會副主席
- 香港房地產科技協會董事會成員
- 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, Legend Upstar
Holdings Limited

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



成員 MEMBERS

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
- 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
- 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, Deposit-taking Companies Advisory Committee, Hong Kong Monetary Authority
- Member, Hong Kong Council for Testing and Certification
- Member, Steering Committee on Prevention and Control of Non-communicable Diseases

黃河先生

鄭瑞泰律師事務所顧問律師

- 上訴委員會(房屋)成員
- 上訴審裁團(建築物)主席
- 方便營商諮詢委員會委員
- 保險事務上訴審裁處上訴委員團成員

Mr Kevin WONG Ho

Consultant, S.T. Cheng & Co., Solicitors

- Member, Appeal Panel (Housing)
- Chairman, Appeal Tribunal Panel (Buildings)
- Member, Business Facilitation Advisory Committee
- Member, Insurance Appeals Tribunal

黃奕鑑先生, SBS, MH, JP

新鴻基地產集團

非執行董事(2013-2015)

非執行董事及集團首席顧問(2009-2013)

執行董事(1996-2009)

- 證券及期貨事務監察委員會非執行董事
- 土地及建設諮詢委員會委員
- 香港中文大學新亞書院校董
- 香港青年旅舍協會行政委員會主席(2005-2014)及委員
- 香港都會大學校董會主席(2016-2022)
- 市區重建局非執行董事(2016-2022)

Mr Michael WONG Yick-kam, SBS, MH, JP

Sun Hung Kai Properties Group Non-Executive Director (2013-2015)

Non-Executive Director and Group Principal Advisor (2009-2013)

Executive Director (1996-2009)

- Non-Executive Director, Securities and Futures Commission
- Member, Land and Development Advisory Committee
- Member, Board of Trustees of New Asia College, The Chinese University of Hong Kong
- Chairman (2005-2014) and Member, Executive Committee, Hong Kong Youth Hostels Association
- Chairman, Council of the Hong Kong Metropolitan University (2016-2022)
- Non-Executive Director, Urban Renewal Authority (2016-2022)



成員 MEMBERS

胡慶業先生

柯伍陳律師事務所合夥人

- 上訴審裁團(建築物)主席
- 稅務上訴委員會成員
- 香港特別行政區護照上訴委員會委員
- 香港律師會仲裁員
- 深圳國際仲裁院仲裁員
- 上海國際經濟貿易仲裁委員會仲裁員

Mr Eric WOO Hing-yip

Partner, ONC Lawyers

- Chairman, Appeal Tribunal Panel (Buildings)
- Member, Board of Review (Inland Revenue Ordinance)
- Member, HKSAR Passports Appeal Board
- Panel Arbitrator, The Law Society of Hong Kong
- Panel Arbitrator, Shenzhen Court of International Arbitration
- Panel Arbitrator, Shanghai International Economic and Trade Arbitration Commission

余智榮先生, MH

紫荊地產(集團)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
- 新界總商會常務董事
- 香港全國人大代表選舉委員會委員
- 大埔南分區委員會委員

Mr YU Chi-wing, MH

Director, Bauhinia Property (CORP) Limited

- Chairman, Tai Po District Residents Association
- Vice-chairman, Hong Kong Real Estate Agencies General Association
- Member, the Sixth Election Committee of the Hong Kong Special Administrative Region
- 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
- Member, Tai Po South District Committee

吳文傑先生, JP

房屋局副秘書長

(房屋局常任秘書長代表)

Mr Donald NG Man-kit, JP

Deputy Secretary for Housing

(Representative of Permanent Secretary for Housing)

卸任成員 RETIRED MEMBERS

廖玉玲女士，BBS，JP
Ms Elaine LIU, BBS, JP
(至2022年7月28日)
(up to 28 July 2022)

張呂寶兒女士，JP
**Mrs Peggy CHEUNG
Po-yee, JP**
(至2022年10月31日)
(up to 31 October 2022)

黎文軒先生，SBS, FSDSM,
FSMSM
**Mr LAI Man-hin, SBS,
FSDSM, FSMSM**
(至2022年10月31日)
(up to 31 October 2022)

林智遠教授，JP
**Professor Nelson LAM Chi-
yuen, JP**
(至2022年6月30日)
(up to 30 June 2022)

藍德業資深大律師
**Mr Douglas LAM Tak-yip,
SC**
(至2022年5月31日)
(up to 31 May 2022)

謝小玲女士
Ms Phoebe TSE Siu-ling
(至2022年10月31日)
(up to 31 October 2022)

黃偉雄先生，MH，JP
**Mr Addy WONG Wai-hung,
MH, JP**
(至2022年10月31日)
(up to 31 October 2022)

徐閔女士
Ms Helen ZEE
(至2022年10月31日)
(up to 31 October 2022)

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。

2022/23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 2022/23 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. 審視及批核編制架構和重組安排、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：

Membership:

主席 Chairman:	蕭澤宇先生，BBS，JP	Mr Simon SIU Chak-yu, BBS, JP
副主席 Vice-chairman:	羅孔君女士，BBS，JP	Ms Jane Curzon LO, BBS, JP
成員 Members:	周偉信先生 戴敏娜女士 許智文教授，MH，JP 黃鳳嫻女士 房屋局常任秘書長或其代表	Mr CHOW Wai-shun Ms Meena DATWANI Professor Eddie HUI Chi-man, MH, JP Ms Gilly WONG Fung-han Permanent Secretary for 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： Membership:		
主席 Chairman:	周偉信先生	Mr CHOW Wai-shun
成員 Members:	張天任資深大律師 鄭定寧工程師 趙錦權先生 朱雅儀女士 何超平先生 黃永光先生，SBS，JP 潘達恒先生 蔡志忠先生 黃靜怡女士 黃河先生 黃奕鑑先生，SBS，MH，JP 胡慶業先生	Mr Jonathan CHANG Tien-yin, SC Ir Albert CHENG Ting-ning Mr CHIU Kam-kuen Ms Irene CHU Ngar-ye Mr Dennis HO Chiu-ping Mr Daryl NG Win-kong, SBS, JP Mr Jacob POON Tat-hang Mr Raymond TSOI Chi-chung Ms Angela WONG Ching-yi Mr Kevin WONG Ho Mr Michael WONG Yick-kam, SBS, MH, JP Mr Eric WOO Hing-yip
委任成員 Board-appointed Members:	畢新威先生 何淑瑛女士 劉瑛琳女士 李峻銘先生 李綺華女士 吳啟民先生 潘志豪先生 謝凱琳女士 余雅芳女士	Mr BUT Sun-wai Ms Sabrina HO Shuk-ying Ms Sandia LAU Ying-lam Mr Eric LEE Chun-ming Ms Eva LEE Mr Luke NG Kai-man Mr Philip POON Chi-ho Ms Joanna TSE Hoi-lam 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： Membership:		
主席 Chairman:	許智文教授，MH，JP	Professor Eddie HUI Chi-man, MH, JP
成員 Members:	張天任資深大律師 鄭定寧工程師 趙錦權先生 何超平先生 潘達恒先生 蔡志忠先生 黃靜怡女士 胡慶業先生 余智榮先生，MH	Mr Jonathan CHANG Tien-yin, SC Ir Albert CHENG Ting-ning Mr CHIU Kam-kuen Mr Dennis HO Chiu-ping Mr Jacob POON Tat-hang Mr Raymond TSOI Chi-chung Ms Angela WONG Ching-yi Mr Eric WOO Hing-yip Mr YU Chi-wing, MH
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.

機構管治

Corporate Governance



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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： Membership:		
主席 Chairman:	羅孔君女士，BBS，JP	Ms Jane Curzon LO, BBS, JP
副主席 Vice-chairman:	黃鳳嫻女士	Ms Gilly WONG Fung-han
成員 Members:	趙錦權先生 朱雅儀女士 黃永光先生，SBS，JP 潘達恒先生 蔡志忠先生 黃靜怡女士 黃河先生 黃奕鑑先生，SBS，MH，JP 胡慶業先生 余智榮先生，MH 房屋局常任秘書長或其代表	Mr CHIU Kam-kuen Ms Irene CHU Ngar-ye Mr Daryl NG Win-kong, SBS, JP Mr Jacob POON Tat-hang Mr Raymond TSOI Chi-chung Ms Angela WONG Ching-yi Mr Kevin WONG Ho Mr Michael WONG Yick-kam, SBS, MH, JP Mr Eric WOO Hing-yip Mr YU Chi-wing, MH Permanent Secretary for Housing or her representative
委任成員 Board-appointed Members:	何鉅業測量師，MH，JP 黎堅輝先生 李峻銘先生	Sr Vincent HO Kui-yip, MH, JP Mr Victor LAI Kin-fai Mr Eric LEE Chun-ming

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： Membership:		
主席 Chairman:	戴敏娜女士	Ms Meena DATWANI
成員 Members:	張天任資深大律師 鄭定寧工程師 朱雅儀女士 何超平先生 黃永光先生，SBS，JP 潘達恒先生 蔡志忠先生 黃河先生 黃奕鑑先生，SBS，MH，JP 余智榮先生，MH 房屋局常任秘書長或其代表	Mr Jonathan CHANG Tien-yin, SC Ir Albert CHEUNG Ting-ning Ms Irene CHU Ngar-ye Mr Dennis HO Chiu-ping Mr Daryl NG Win-kong, SBS, JP Mr Jacob POON Tat-hang Mr Raymond TSOI Chi-chung Mr Kevin WONG Ho Mr Michael WONG Yick-kam, SBS, MH, JP Mr YU Chi-wing, MH Permanent Secretary for Housing or her representative
委任成員 Board-appointed Members:	蔡鴻達博士 郭昶先生 汪敦敬博士，MH 黃思穎女士(職業訓練局代表) 葉潔雲女士(僱員再培訓局代表)	Dr Lennon H.T. CHOY Mr Anthony KWOK Chong Dr Lawrance WONG Dun-king, MH Ms Venus WONG Szee Ving (representative of Vocational Training Council) Ms YIP Kit-wan (representative of Employees Retraining Board)

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.

2022/23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 2022/23 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	2	77%	20
策略發展及管理委員會 Strategic Development and Management Committee	1	86%	7
紀律委員會*** Disciplinary Committee***	1	62.5%	3
牌照委員會 Licensing Committee	5	77%	10
執業及考試委員會 Practice and Examination Committee	1	62.5%	3
專業發展委員會**** Professional Development Committee****	1	69%	20

* 委員會出席率包括董事局成員及董事局委任成員。

** 包括於會議上審議及傳閱的文件。

*** 除出席會議，紀律委員會的董事局成員及董事局委任成員對303宗個案舉行了69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284份文件。

**** 委員會轄下的持續專業進修評審小組通過了合共162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.

** Including papers considered at the meetings and through circulation.

*** In addition to attendance at meetings, Board members and Board-appointed members of the Disciplinary Committee held inquiry hearings on 303 cases in 69 sessions to adjudicate the suspected non-compliances of licensees; while the Preliminary Scrutiny Panel of the Committee considered and approved 284 papers submitted by the CEO with respect to inquiry hearings.

**** The CPD endorsement panel of the Committee endorsed a total of 162 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、兩個月及兩個月。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, two 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
2022/23	11	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
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
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

監管局透過其網站發布資訊以提高局方工作的透明度，而每年向房屋局局長提交《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2022/23年度共裁決了299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。2022/23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房屋局局長批准。有關由德勤•關黃陳方會計師行審核的2022/23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 Housing, copies of which have to be laid before the Legislative Council and are made available to the public at the EAA's 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 299 inquiry hearing cases in 2022/23 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 2022/23.

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 Housing. The Independent Auditor's Report and Financial Statements of 2022/23 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房屋局局長提出。

房屋局局長須委任人士組成委員會，專責聆訊上訴。委員會的主席須從委員會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。2022/23年度內，本局共接獲三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，申訴專員並提出了與投訴人建立更良好溝通的建議。

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。

2022/23年度行政部門服務達標率 Achievement of the Performance Pledges in 2022/23

查詢 Enquiries

服務類別 Service type	指標 Standard	達標率 Results
回覆查詢 Response to enquiries		
<ul style="list-style-type: none"> 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%
<ul style="list-style-type: none"> 書面查詢 Written enquiries 	7 個工作天內 ² Within 7 working days ²	99.74%

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 Housing.

The Secretary for 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 2022/23, three inquiries were received from the Ombudsman. All inquiries were unsubstantiated and closed, with recommendations to improve communication with the complainant.

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.

機構管治

Corporate Governance



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 ³ Issue result slips ³	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 ⁴ Within 10 working days for new applications ⁴	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	100%
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 ⁵ Within 10 working days ⁵	100%

³ 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。

⁴ 由監管局收受牌照申請、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。

⁵ 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。

³ Issued by the Institute of Professional Education And Knowledge of the Vocational Training Council, authorised by the EAA to administer the examinations.

⁴ 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.

⁵ From the next day after an application is cancelled or rejected; for bankruptcy cases, from the next 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	99.32%
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	75% 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 一宗快速個案、49宗普通個案及103宗複雜個案因種種因素而未能達到服務承諾，包括(i)部分研訊因證人及／或答辯人身處外地而未能聯絡，及／或正返港途中而需延期及／或未能排期舉行；(ii)答辯人的法律代表基於需要更多時間準備案件而要求延期；(iii)有關部門的員工流失；及(iv)在該103宗個案中，22宗個案涉及境外物業而需更長的時間調查、評估有關指控的證據是否充分及安排紀律研訊。

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 One fast track case, 49 normal cases and 103 complex cases did not meet the pledge due to a number of reasons, including (i) some inquiry hearings were adjourned/could not be scheduled due to witnesses and/or respondents were staying abroad and unable to be contacted and/or come back to Hong Kong; (ii) the respondents' legal representatives requested to adjourn the inquiry hearings for preparation of their clients' cases; (iii) staff turnover of the relevant Sections; and (iv) among those 103 complex cases, 22 of them involved properties outside Hong Kong which required longer time to conduct investigation, assess the sufficiency of evidence in supporting the allegations and make arrangements for inquiry hearings.

機構管治

Corporate Governance



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 ^{5,6} Within 10 calendar months ^{5,6}	54.63% ⁴
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 ^{5,6} Within 13 calendar months ^{5,6}	39.41% ⁴
通知投訴人個案結果 Notify complainants of the outcome of the case	10個工作天內 ⁷ Within 10 working days ⁷	98.77%
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 ⁸ Within 10 working days ⁸	100%

⁵ 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)。

⁶ 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。

⁷ 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。

⁸ 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」。

⁵ 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.

⁶ 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.

⁷ 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 complainee of the result of the hearing.

⁸ 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”) Scheme

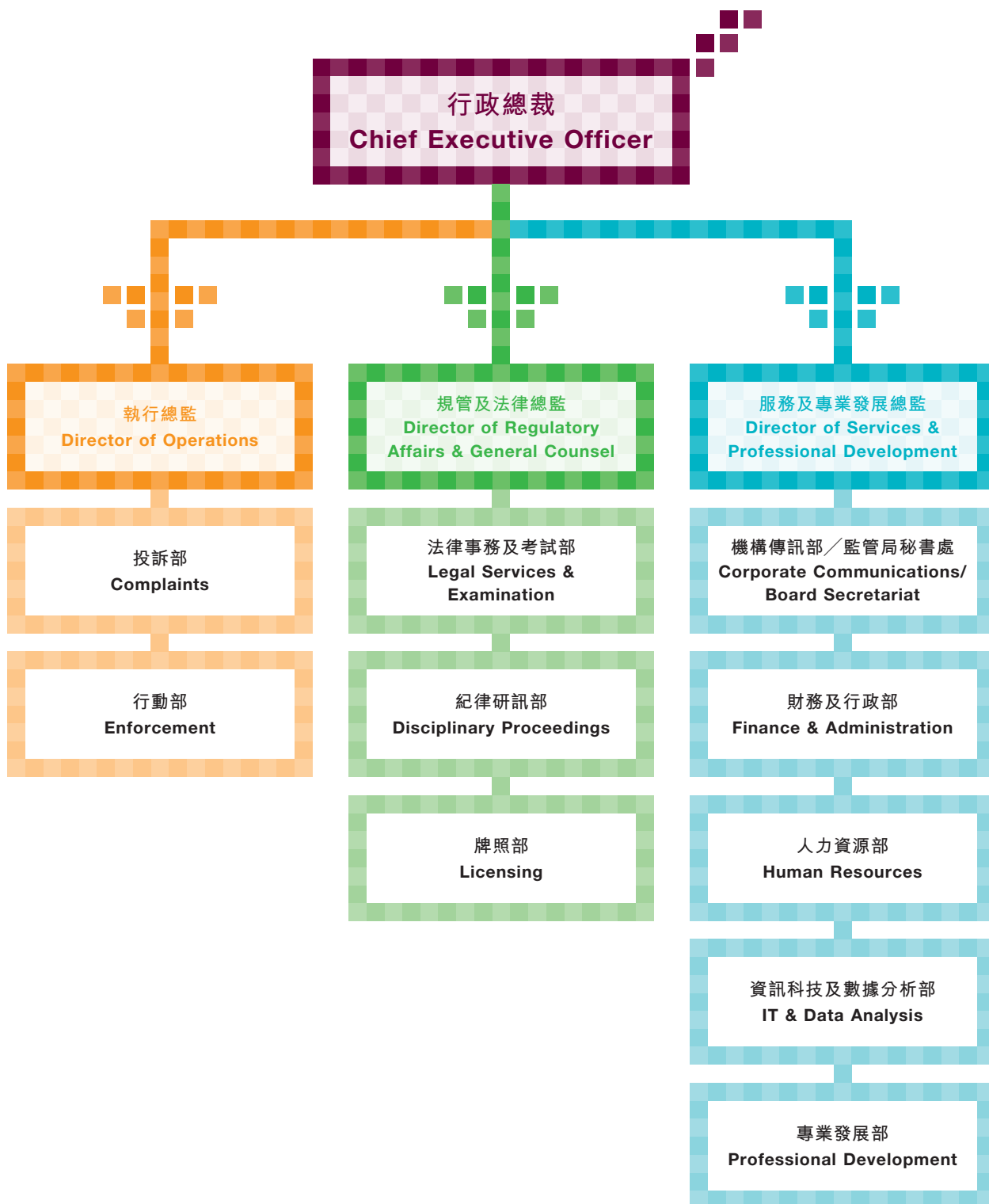
服務類別 Service type	指標 Standard	達標率 Results
完成處理持續專業進修活動認可的申請 Process applications for endorsement of CPD activities	20 個工作天內 Within 20 working days	100%
發出「出席證書」予參加監管局舉辦的持續專業進修活動的持牌人 Issue certificates of attendance for EAA-organised CPD activities	30 個工作天內 Within 30 working days	100%

組織與員工

Organisation and People

組織架構

Organisation structure



總監級以下的員工編制

Non-directorate staff establishment

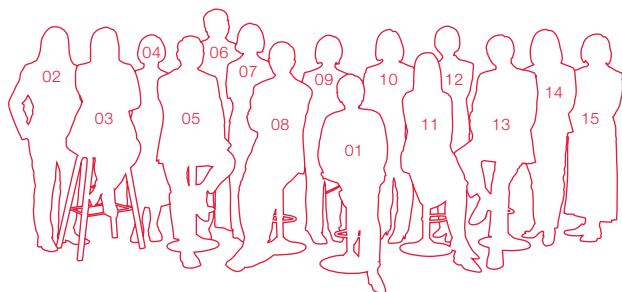
職級 Rank	數字 Number
主管／法律顧問 Head/Legal Counsel	3
高級經理／經理 Senior Manager/Manager	9
高級助理經理／助理經理 Senior Assistant Manager/Assistant Manager	19
高級調查主任／調查主任 Senior Investigation Officer/Investigation Officer	21
高級主任／主任 Senior Officer/Officer	12
高級行政助理／行政助理 Senior Administrative Assistant/Administrative Assistant	9
高級文員／文員 Senior Clerk/Clerk	28
司機／辦公室助理 Driver/Clerical Assistant	4

監管局行政部門

The EAA Administration

管理團隊

Management team



01 行政總裁韓婉萍女士
Ms Ruby HON
Chief Executive Officer

02 行動部經理陳藹霞女士
Ms Anita CHAN
Manager (Enforcement)

03 法律顧問容慧敏女士
Ms Jennifer YUNG
Legal Counsel

04 財務及行政部經理張敏莉女士
Ms Mary CHANG
Manager
(Finance and Administration)

05 執行總監陳汝傲先生
Mr CHAN U Keng
Director of Operations

06 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)

07 機構傳訊部高級經理鄭麗珊女士
Ms Anissa CHENG
Senior Manager
(Corporate Communications)

08 服務及專業發展總監王頌恩先生
Mr Ivan WONG
Director of Services
and Professional Development

09 投訴部經理莊小珮女士
Ms Christine CHONG
Manager (Complaints)

10 牌照部高級經理李佩華女士
Ms Ivy LEE
Senior Manager (Licensing)

11 規管及法律總監梁德麗女士
Ms Juliet LEUNG
Director of Regulatory Affairs
and General Counsel

12 法律事務及考試部經理李文慧女士
Ms Grace LI
Manager
(Legal Services and Examination)

13 法律顧問梁耀光先生
Mr YK LEUNG
Legal Counsel

14 投訴部經理徐佩儀女士
Ms Susanna TSUI
Manager (Complaints)

15 專業發展部經理梁明珠女士
Ms Fallon LEUNG
Manager
(Professional Development)

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2023年3月31日，監管局職員編制共有109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2023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	2
2,000,001–2,500,000 元	\$2,000,001 to \$2,500,000	1
3,500,001–4,000,000 元	\$3,500,001 to \$4,000,000	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 2023, the staff establishment was 109. 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 2023 annual performance-linked pay adjustment also drew reference from the recommendations of the consultant.

Remuneration of the 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。

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.



監管局員工參與廉政公署舉辦有關防止貪污及誠信的講座
EAA staff participated in a talk organised by ICAC regarding corruption prevention and flawless integrity.



監管局在員工的入職課程中加入了「破冰」環節。
An "Ice-Breaking" session was designed as part of the EAA's orientation programme for new staff.

為使新舊員工之間能夠培養更緊密的工作關係，並建立對彼此的信任，本局在員工的入職課程中加入了「破冰」環節。

To cultivate closer working relationships among existing and new staff and build up their mutual trust in each other, an “Ice-Breaking” session was designed as part of the EAA’s orientation programme for new staff.

監管局所有培訓活動旨在提升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 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.

員工溝通

Staff communication

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。

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 messages 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.



為培養團隊精神及歸屬感，監管局於年內舉行了若干員工活動，如各部門員工參與布置的靜休室、各式工作坊及年度聖誕午餐等。To foster team spirit and sense of belonging, staff welfare activities, such as a staff relax corner, lunchtime workshops, and Christmas lunch, were arranged during the year.

監管局行政部門

The EAA Administration

為培養團隊精神及歸屬感，監管局於年內舉行了若干員工活動，如各部門員工參與布置的靜休息室、各式工作坊及年度聖誕午餐等。

此外，為加強員工對精神健康的關注，監管局參加了政府發起的《精神健康職場約章》，並獲得「精神健康友善機構」的稱號。監管局指派了三名員工參加由衛生署、勞工處及職業安全健康局舉辦的精神健康急救課程，並獲認可為精神健康急救員，負責為辦公室內有精神健康需要的人士提供緊急和即時援助。

機構及員工獎項

機構獎項

監管局連續八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。

監管局同時榮獲僱員再培訓局人才企業嘉許計劃「企業大獎」，表揚局方在人才培訓及發展方面的卓越表現。



監管局榮獲僱員再培訓局人才企業嘉許計劃「企業大獎」。

The EAA has been presented the “Grand Prize Award” under the Manpower Developer Scheme of the Employees Retraining Board.

To foster team spirit and sense of belonging, staff welfare activities, such as a staff relax corner, lunchtime workshops, and Christmas lunch, were arranged during the year.

Moreover, to enhance colleagues’ mental health awareness, the EAA participated in the Mental Health Workplace Charter initiated by the Government and was commended as one of the Mental Health Friendly Organisations. Three of the EAA staff were assigned to attend training and certified as Mental Health First Aiders under a programme organised by Department of Health, Labour Department and Occupational Safety & Health Council, for providing first and instant aid to mental health needs within the office.

Corporate and staff awards

Corporate awards

The EAA received the Caring Organisation logo for the eighth 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”.

The EAA has also been presented the “Grand Prize Award” under the Manpower Developer Scheme of the Employees Retraining Board in recognition of its outstanding achievements in manpower training and development.



監管局連續八年獲香港社會服務聯會頒發「同心展關懷」標誌。

The EAA received the Caring Organisation logo for the eighth consecutive year presented by The Hong Kong Council of Social Service.

員工獎項

監管局的一位牌照部主任及一位人力資源部助理經理獲頒發「2022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八年獲頒發該等獎項。

從疫情全面復常

自2022年4月起，在家工作的值班安排已經中止，但監管局辦公室繼續實施疫苗通行證安排。及後，鑑於政府全面撤銷疫苗通行證及居家隔離令，監管局亦於2023年1月取消有關2019冠狀病毒病的疫苗通行證規定及內部監控措施；本局工作全面恢復正常。

財務回顧

收入及開支

監管局於本年度錄得1,680萬元盈餘（相比去年錄得1,330萬元盈餘）。監管局在本年度的總收入為9,630萬元，較上年度增加320萬元或3.4%。本年度其他收入主要來自：政府就監管局舉辦技能提升配對資助計劃下的兩項獲批准培訓計劃，補貼了監管局的一部分開支。本年度的開支為7,960萬元，較上年度減少175萬元或2.2%。

Staff awards

An Officer of the Licensing Section and an Assistant Manager of the Human Resources Section received “The Ombudsman’s Award 2022” 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 eighth consecutive year that the EAA staff have received the Award.

Returning to normalcy from COVID-19

Since April 2022, the work from home roster arrangement had been suspended while the vaccine pass arrangement continued to be implemented within the EAA’s office. Following the Government’s cessation of the vaccine pass and home isolation order, the EAA also lifted the vaccine pass requirement and internal control measures in relation to COVID-19 in January 2023; and all of its work returned to normal.

Financial Review

Income and expenditure

For the year under review, the EAA reported a surplus of \$16.8 million (as compared to a surplus of \$13.3 million last year). Income for the year was \$96.3 million, an increase of \$3.2 million or 3.4% over the previous year. Other income for the year was represented by subsidizing a portion of the expenditure incurred by the EAA on organising two approved training programmes under the Matching Grant Scheme for Skills Upgrading. Expenditure for the year was \$79.6 million, representing a decrease of \$1.75 million or 2.2% compared to the previous year.

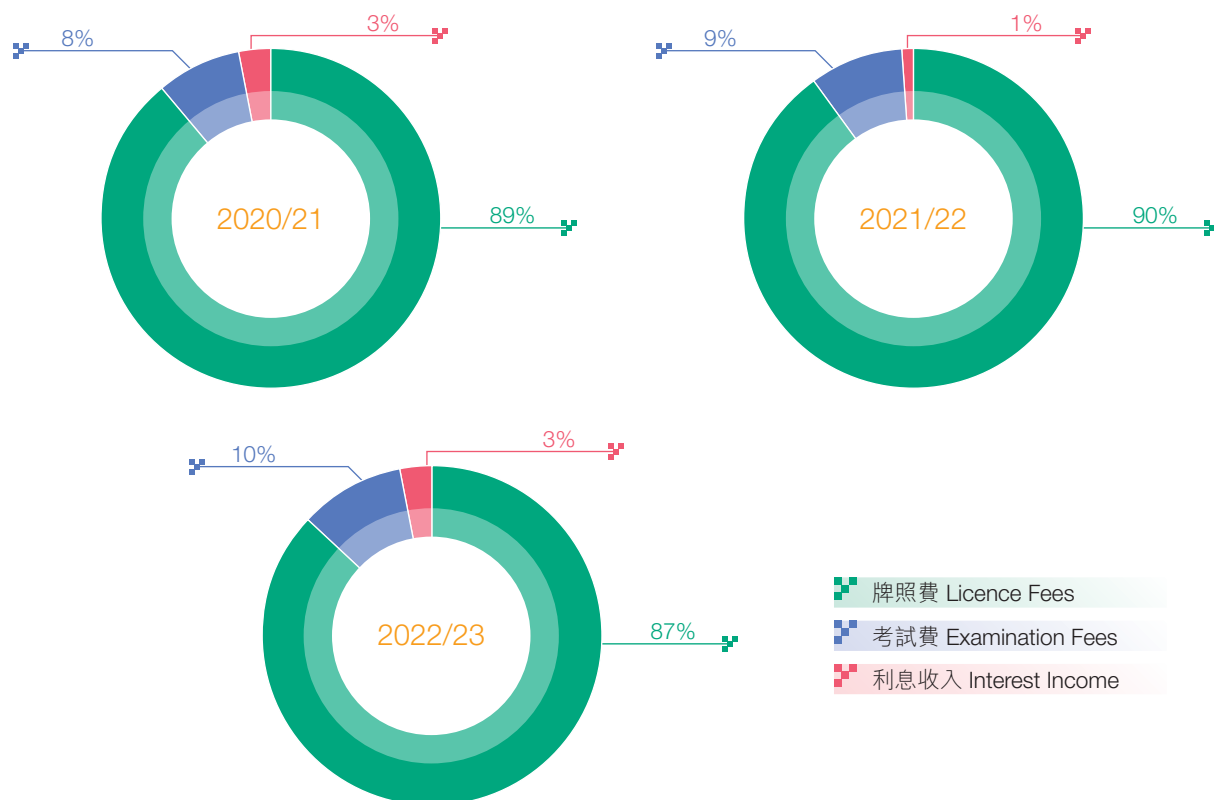
監管局行政部門 The EAA Administration

收入

牌照費收入佔總收入的87.0%，為8,380萬元，與上年度相若。年內的考試費收入為940萬元，較上年度增加70萬元或8.2%，主要原因是由於在2021/22年度的數次資格考試因2019冠狀病毒病疫情而取消，導致2022/23年度對額外考場座位的需求增加。利息收入為300萬元，較上年度增加260萬元或689%，原因是銀行存款利率增加。

Income

Licence fee income, contributing 87.0% of the total income, was \$83.8 million and was almost the same as that of the previous year. Examination fee income was \$9.4 million, representing an increase of \$0.7 million or 8.2% over the previous year, mainly due to a higher demand for extra examination seats for 2022/23 as a result of the cancellation of a few sessions of qualifying examinations in the previous year of 2021/22 because of the COVID-19 pandemic. Interest income was \$3 million, representing an increase of \$2.6 million or 689% over the previous year, due to the increase in bank deposit interest rate.

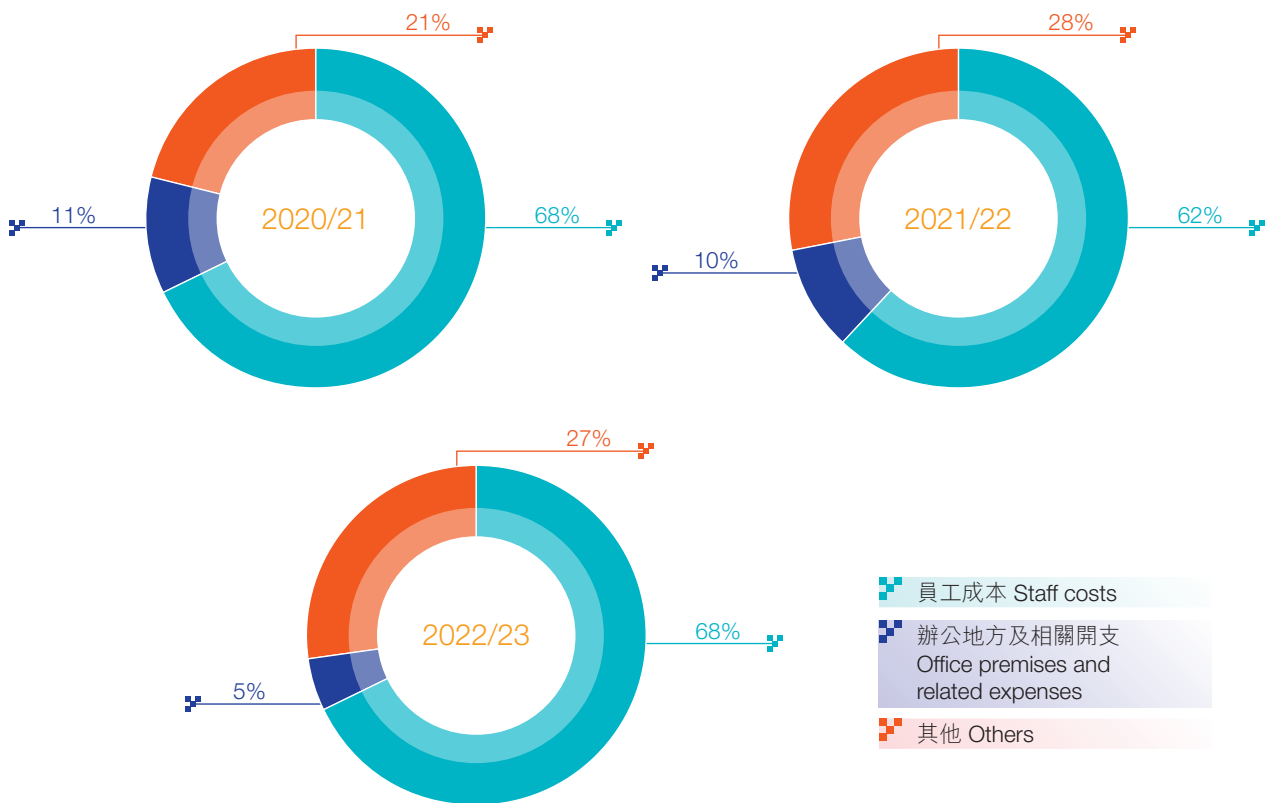


支出

員工成本與辦公地方及相關開支為兩大主要支出，分別約佔總開支67.6%及5.2%。主要金額增加的支出項目為員工成本、物業、機器及設備之折舊及監管局25周年活動之開支；而主要金額減少的支出項目則為辦公室相關開支及租金。

Expenditure

Staff costs, and office premises and related expenses were two major expenditure items, accounting for about 67.6% and 5.2% of the total expenditures respectively. Expenditure items that saw major increases in dollar amount were staff cost, depreciation of property, plant and equipment and expenses on the 25th anniversary activities. Other expenditure items that saw major decreases are office accommodation related expenses and lease rentals.





技能提升配對資助計劃

監管局於2022年6月完成了政府技能提升配對資助計劃下舉辦的兩項培訓課程。舉辦兩項培訓課程的總支出為514,860元（其他行政開支除外），其中75%由政府補助。

Matching Grant Scheme for Skills Upgrading

The EAA completed the two training programmes organised under the Government's Matching Grant Scheme for Skills Upgrading in June 2022. Total expenditure for organising the two training programmes was \$514,860 (excluding other administrative expenses) of which 75% was subsidised by the Government.

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。

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 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.

除了監管局舉辦與地產代理業界一同參與的企業社會責任活動外，監管局員工亦參與了多項其他企業社會責任活動。

Apart from the CSR activities organised by the EAA for the participation of the estate agency trade, staff of the EAA also joined a number of other CSR activities.



監管局員工積極參與由社福機構舉辦的賣旗日。
The EAA Staff participated in the Flag day organised by social welfare organisations.

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，監管局亦積極支持「公益金及時抗疫基金」舉辦的籌款活動，向受疫情影響人士及家庭提供經濟援助，尤其是失業人士及就業不足者。

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, Flag day, etc.) and community services of non-profit making organisations.

This year, the EAA also supported the fund-raising activity organised by The Community Chest Pandemic Rainbow Fund (Pandemic Rainbow Fund) to provide financial assistance to the individuals and families affected by the pandemic, especially the unemployed and underemployed.



監管局員工一起行山及清潔山野。
The EAA Staff go hiking together and clean up the mountains.



監管局員工參與堅農圃生態環境護理及種植義工活動。
The EAA Staff participated in environment conservation and planting volunteer activities at K-Farm.

監管局行政部門

The EAA Administration

後50 • 實習生計劃

監管局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，監管局主動向其中一位實習生提供臨時職位，並在實習生完成臨時職位工作後聘用為全職員工。

Post-50 Internship Programme

The EAA joined the Post-50 Internship Programme held by the Employees Retraining Board 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 one of the participants a temporary job, which was followed by a full-time appointment after her satisfactory completion of the temporary job.



監管局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 Employees Retraining Board.

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，透過第六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 sixth 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，包括安裝節能空調及照明系統、使用自動關閉照明系統和空調的定時器、設立傳感器，當辦公室某區域內無人走動時關閉照明、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；以及使用符合環保原則的印刷紙張等。

年內，監管局亦參與不少環保活動，例如「輕•型」上班日、「綠色低碳日」等。

Environment

The EAA strives to operate as an environmentally friendly organisation and promotes the same to its staff. Green office measures adopted range from the installation of energy saving air-conditioning and lighting, timer for switching off lighting and air-conditioning automatically, sensor for turning off lighting when no one is moving around the area, to 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, etc.

The EAA also participated in several environmental initiatives during the year, e.g. Biz-Green Dress Day, Green Low Carbon Day.



監管局員工參與由建造業議會及香港綠色建築議會舉辦的「輕•型上班日」。

The EAA Staff participated in “Biz-Green Dress Day” co-organised by the Construction Industry Council and the Hong Kong Green Building Council.

資訊科技

網上服務

儘管因應2019冠狀病毒疫情緩和，監管局的運作已恢復正常，但持牌人和公眾的習慣已出現變化，更多用戶使用網上服務，並傾向選擇透過電子方式與本局聯絡。因此，監管局推出了多項特別措施，例如開發用於招聘的網上評估平台及其他網上服務，以便對內提升工作效率，對外為用戶提供更豐富的體驗。

Information Technology

Online services

Although the COVID-19 pandemic is alleviating and the operations of the EAA have resumed to normal, the habits and behaviours of the licensees and the general public have changed. More users have switched to the use of online services and preferred to interact with the EAA through electronic means. As a result, the EAA pursued a number of ad hoc initiatives such as the development of an online assessment platform for recruitment and other online functions which could improve the working efficiency internally and enrich users' experience externally.

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，確保有關係統與業界的標準相符且為最新版本。

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

4/2022

- 隨着 2019 冠狀病毒病疫情緩和，監管局辦事處重新向公眾開放。

As the COVID-19 pandemic situation in Hong Kong subsided and stabilised, the EAA offices reopened to the public.

5/2022

- 監管局推出一系列四段雙語動畫短片，推廣新標語「境外樓花買唔買？計過風險先好買！」，共錄得 950,000 人次觀看。

The EAA launched a series of four bilingual animation videos to promote the new slogan “To buy or not to buy non-local off-plan properties? Assess the risks before you buy!” which recorded 950,000 views in total.



6/2022

- 在政府「防疫抗疫基金：技能提升配對資助計劃」的資助下，本局順利完成合共 19 堂「以智能電話製作樓盤影片」課程及合共 12 堂「土地查冊學英文」課程，反應非常踴躍。

With subsidies from the Government's Matching Grant Scheme for Skills Upgrading under the Anti-epidemic Fund, a total of 19 classes of “Video Production for Estate Agency Trade Using Smartphone” and a total of 12 classes of “Learning English through Land Search” were successfully completed with an overwhelming response.



7/2022

- 監管局歡迎新任主席蕭澤宇先生，BBS，JP 及副主席羅孔君女士，BBS，JP。

The EAA welcomed new Chairman Mr Simon SIU Chak-yu, BBS, JP and Vice-chairman Ms Jane Curzon LO, BBS, JP.

- 監管局舉行新聞發布會，回顧監管局在 2022 年上半年的工作概況，並簡介下半年的工作重點。

The EAA met the press to review its work in the first half of 2022 and introduce its initiatives for the second half.

- ☑ 監管局向基督教勵行會捐贈曲奇，以派發予居於劏房戶的基層家庭及兒童。

The EAA donated cookies to Christian Action for distributing to underprivileged families and children living in subdivided flats.



- ☑ 監管局舉辦「香港物業市場回顧與前瞻」公開講座。

The EAA held a public seminar titled “Retrospect and Prospects of Hong Kong Property Market”.



8/2022

- ☑ 監管局2020/21年報在2022年度榮獲國際比賽ARC Award「非牟利組織(印刷版年報)-政府機構及辦事處類別」銀獎。

The EAA’s Annual Report 2020/21 won the Silver award in the 2022 ARC Awards, an international competition, in the Non-Profit Organisation (Printed Annual Report) – Government Agencies and Offices Category.



- ☑ 監管局就有關購買香港境外未建成物業的消費者教育宣傳計劃獲國際協會「房地產牌照司法人員協會」頒發「教育獎(消費者教育)」。

The EAA’s consumer education campaign about purchasing uncompleted properties outside of Hong Kong was granted “The Education Award (Consumer Education)” by the Association of Real Estate License Law Officials, an international association.



措施及活動回顧

Recap of Initiatives and Events

9/2022

- 📅 監管局主席、行政總裁及總監與傳媒會面，分享監管局的工作情況，並與傳媒保持密切關係。

The EAA's Chairman, CEO and Directors of the EAA met the press to share the EAA's works; and to maintain a cordial relationship with the media.



- 📅 監管局舉辦了三場「關懷有『理』—地產代理服務長者日」，探訪香港各區長者。

Three sessions of “Estate Agents Elderly Service Day” were held to visit the elderly in various districts of Hong Kong.



- 📅 監管局榮獲僱員再培訓局2020-2022年度「企業大獎」，表揚局方在人才培訓及發展方面的卓越表現。

The EAA was granted the “Grand Prize Award” of the year 2020-2022 presented by the Employees Retraining Board in recognition of the EAA's achievements in manpower training and development.



10/2022

- 📅 監管局舉辦25周年慶祝典禮。

The EAA held a ceremony to celebrate the 25th anniversary of its establishment.



- 📅 監管局夥拍本地受歡迎YouTube頻道，推出兩段有關地產代理的專題影片，展示地產代理對工作的勤奮和熱誠，合共錄得超過170,000人次觀看。

The EAA partnered with a popular local YouTube channel to produce and launch two special feature videos to show the hard work and enthusiasm of estate agents, which recorded over 170,000 views in total.



11/2022

- 📅 推出「地產代理商舖專業進修優越嘉許獎章」(銀章及金章)，以鼓勵地產代理商舖踴躍參與監管局的持續專業進修計劃。

“Premium CPD Marks for Estate Agencies” (Silver and Gold) were launched to encourage more participation in the EAA’s Continuing Professional Development Scheme by estate agency shops.

EAA 地產代理監管局
ESTATE AGENTS AUTHORITY
Professional Learning



金章 Gold Mark

EAA 地產代理監管局
ESTATE AGENTS AUTHORITY
Professional Learning



銀章 Silver Mark

- 📅 兩名監管局職員獲頒發「2022申訴專員嘉許獎—公職人員獎」。

Two EAA staff members were granted the Ombudsman’s Award 2022 for Officers of Public Organisations.

措施及活動回顧

Recap of Initiatives and Events

12/2022

- 📅 監管局舉辦「識揀識計數 • 置業基本步」Facebook 網上講座。

The EAA held a Facebook live seminar titled “Back to Basics: Purchasing Properties”.



- 📅 推出「經由持牌地產代理／營業員出租劏房」的宣傳單張，並透過監管局網站及各區民政諮詢中心廣泛派發單張。

A promotional leaflet on “Letting of subdivided units by licensed estate agents/salespersons” was published. The leaflet was widely distributed through the EAA’s website and the Home Affairs Enquiry Centres in various districts.



- 📅 與業界舉行的季度聯絡會議恢復以實體形式舉行，會上討論雙方關注的多個議題。

The quarterly trade liaison meeting resumed in-person and was held with major trade representatives to discuss various topics of mutual concern.



1/2023

- 📅 監管局舉辦新聞發布會，回顧局方在2022年的工作，並簡介2023年的工作重點。

The EAA met the press to review its work in 2022 and introduced its initiatives for 2023.



- 📅 監管局主席及行政總裁出席香港房地產代理業聯會的就職典禮暨聯歡晚會。

The EAA Chairman and CEO attended the inauguration and annual dinner of the Hong Kong Property Agencies Association.

2/2023

📦 監管局再次獲香港社會服務聯會頒發「同心展關懷」標誌，以表揚本局前一年在企業社會責任方面的工作。

The EAA was awarded by the Hong Kong Council of Social Service as a Caring Organisation again in recognition of its efforts spent on corporate social responsibility in the previous year.



📦 監管局行政總裁接受新城電台直播節目訪問，回顧局方在2022年的主要工作，並簡介2023年的工作重點。

The EAA CEO attended a live interview programme with Metro Radio, reviewed the EAA's major work in 2022 and introduced its initiatives for 2023.



3/2023

📦 監管局舉辦「境外樓花勿亂買 投資風險你要知」Facebook直播講座。

The EAA held a Facebook live seminar titled “Be vigilant to the risks before purchasing off-plan properties outside Hong Kong”.



📦 監管局與個人資料私隱專員公署為地產代理合辦網上講座「地產代理業界：認識保障個人資料私隱」，並邀請了個人資料私隱專員主講。

A webinar for estate agents on “Protection of Personal Data Privacy for the Estate Agency Sector” was jointly organised by the EAA and the Office of the Privacy Commissioner for Personal Data with the Privacy Commissioner as the keynote speaker.



📦 監管局舉辦「童樂有『理』— 地產代理兒童服務日」，透過舉辦互動工作坊，身體力行關懷及支援來自基層家庭的兒童。

The EAA organised “Estate Agents’ Children Service Day” to show care and support to children from underprivileged families through an interactive workshop.



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。

2022/23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。

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 2022/23.



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

2022/23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 2022/23 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 4 sessions	筆試應考模式：5場 Paper-based: 5 sessions 電腦應考模式：11場 Computer-based: 11 sessions
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	

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。

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.

提升把關

Advances in Gatekeeping

資格考試的報考及應考人數

在2022/23年度，報考地產代理資格考試的人數為5,181人；報考營業員資格考試的人數則為7,356人，兩者較去年分別減少約9%及約2.6%。

與2021/22年度相比，實際應考地產代理資格考試的人數減少約12%至4,594人，而實際應考營業員資格考試的人數則減少約4.8%至6,240人。

礙於2019冠狀病毒病疫情下，2022/23年度的大部分時間須實施社交距離措施，以及鑑於傳播2019冠狀病毒病的風險，有些考試場地未能作為筆試場地，位於校舍的考試場地的座位數目明顯減少。為滿足考生對資格考試的需求，監管局全年大部分時間繼續採用了商業用場地舉辦筆試。

在2022/23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31.2%及29.1%，而2021/22年度兩個考試的合格率則分別為30.7%及30.2%。

Number of registrants and candidates for qualifying examinations

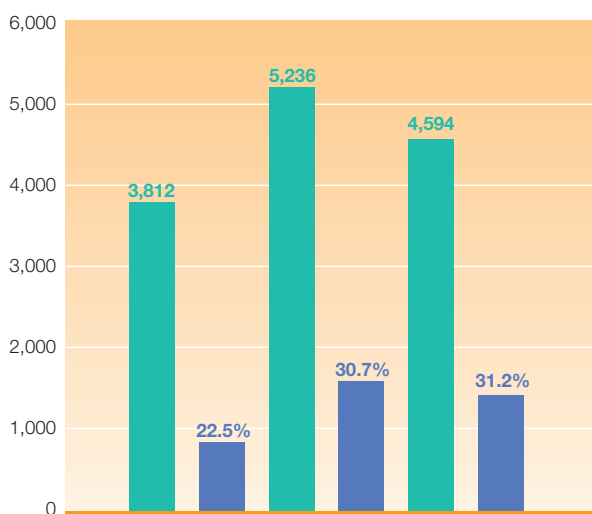
A total of 5,181 persons registered for the EAQEs and a total of 7,356 persons registered for the SQEs held in 2022/23, which represented a decrease of about 9% and about 2.6% respectively over those of the previous year.

Compared to that in 2021/22, the number of examination candidates that actually took the EAQE decreased by about 12% to 4,594 and in the case of the SQE, it decreased by about 4.8% to 6,240.

Owing to the implementation of social distancing measures under COVID-19 which prevailed over most of 2022/23 and the unavailability of some examination venues for holding paper-based examinations in fear of the risk of spreading COVID-19, the seating capacity of school-based examination venues was reduced significantly. In order to meet the demand of candidates for qualifying examinations, the EAA continued to book commercial venues for paper-based examinations throughout most of the year.

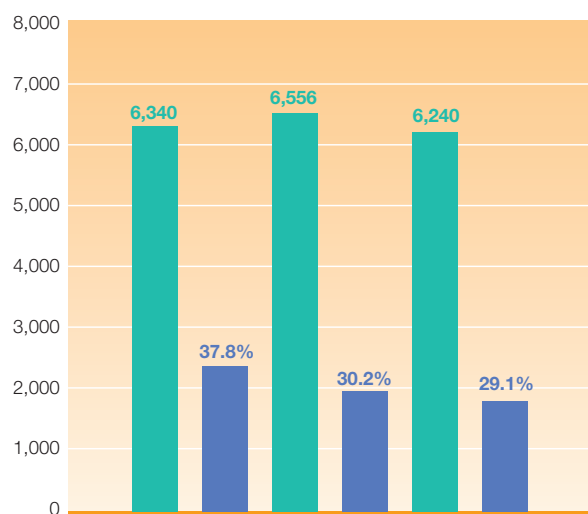
In 2022/23, the average pass rates for the EAQE and SQE were 31.2% and 29.1% respectively, as against 30.7% and 30.2% respectively in 2021/22.

地產代理資格考試 EAQE



應考人數
Number of Examination Candidates

營業員資格考試 SQE



合格率
Pass Rate

應考考生學歷

在2022/23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35.6%，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47.8%，相對2021/22年度的比率則分別為33.8%及41.8%。一般來說，學歷較高的考生所考取的積分比學歷較低為高。

Educational background of candidates

In 2022/23, the percentage of candidates who took the SQE and who have attained tertiary or above educational level was about 35.6%, and that for the EAQE was about 47.8%, as compared to 33.8% and 41.8% respectively in 2021/22. Generally, candidates with higher educational qualifications scored higher marks than those candidates with lower educational qualifications.

	學歷 Education Level	2020/21		2021/22		2022/23	
		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	28%	17.1%	30%	25.4%	29.6%	28%
	中六或中七 F.6 or F.7	8%	19.7%	8.8%	25%	9.4%	29.2%
	大專或以上 Tertiary or above	44.5%	25.8%	41.8%	35.6%	47.8%	33.4%
	資料不詳 Unknown	19.5%	24.1%	19.4%	31.1%	13.2%	31.6%
營業員資格考試 SQE	中五 F.5	35.5%	33.3%	34.5%	27.3%	35.4%	24.9%
	中六或中七 F.6 or F.7	15.7%	29.7%	16.4%	26.7%	17%	25.2%
	大專或以上 Tertiary or above	34.6%	44.5%	33.8%	33.5%	35.6%	34.7%
	資料不詳 Unknown	14.2%	42%	15.3%	33%	12%	30.3%

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。首次參加地產代理資格考試和營業員資格考試的考生則分別約有48%和41%。

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 48% of the candidates took the EAQE and about 41% of the candidates took the SQE for the first time.

提升把關

Advances in Gatekeeping



地產代理資格考試

Estate Agents Qualifying Examination

地產代理業 Estate agency trade	26.7%	教育／社會服務 Education/social service	3.4%
零售／批發 Retail/wholesale business	7.8%	酒店／餐飲 Hotel/catering	1.9%
銀行／會計／投資 Banking/accounting/investment	7.6%	旅遊 Tourism	1.3%
保險 Insurance	6.1%	航空 Aviation	0.9%
物業管理 Property management	5.4%	其他 Others	14.3%
建築／測量 Architecture/surveying	4.3%	資料不詳 Unknown	16.3%
學生 Students	4%		

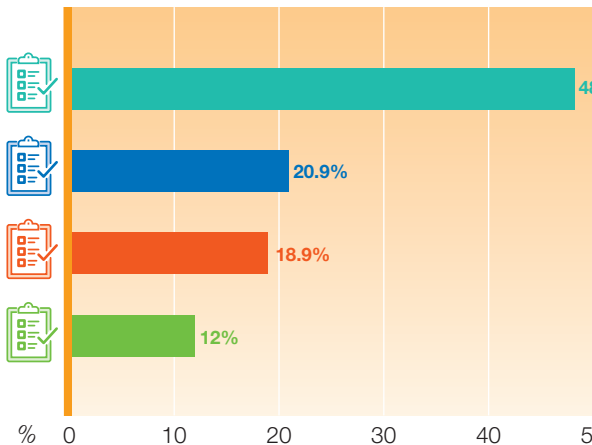
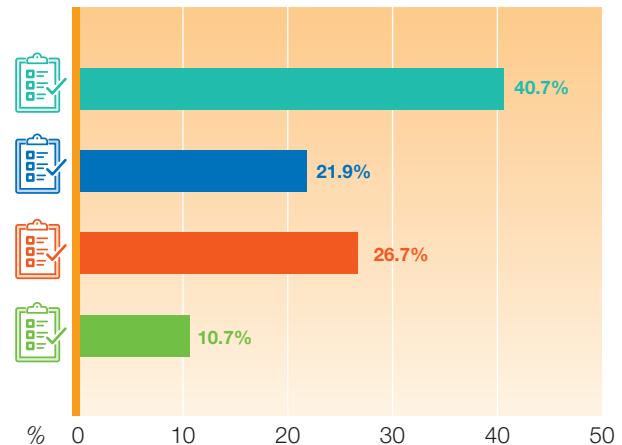
營業員資格考試

Salespersons Qualifying Examination

見習營業員 Salesperson-trainee	38.4%	教育／社會服務 Education/social service	2.2%
學生 Students	11%	建築／測量 Architecture/surveying	2.1%
零售／批發 Retail/wholesale business	8.5%	旅遊 Tourism	1.3%
保險 Insurance	5.1%	航空 Aviation	0.7%
物業管理 Property management	3.7%	其他 Others	6.5%
銀行／會計／投資 Banking/accounting/investment	3.4%	資料不詳 Unknown	14.4%
酒店／餐飲 Hotel/catering	2.7%		

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).

提升把關

Advances in Gatekeeping

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2022/23年度，個人持牌人數目減少，而公司持牌人數目則略有增加。截至2023年3月31日，個人牌照的總數跌至41,074個，較上年度減少2.2%。在這些持牌人士中，22,208人持有營業員牌照，18,866人持有地產代理（個人）牌照。然而相比上年度，公司牌照數目增加1.3%至3,966個。

營業詳情說明書的總數亦錄得輕微跌幅，由2021/22年度的7,160個減少至2022/23年的7,092個（即減幅為0.9%）。

在2022/23年度，監管局共批出2,347個新申領的個人牌照，較上年度減少18.2%。

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 2022/23, the population of individual licensees declined while the number of company licensees increased slightly. As at 31 March 2023, the total number of individual licences fell to 41,074, representing a decrease of 2.2% over that of the previous year. Among these individual licences, 22,208 were salesperson’s licences and 18,866 were estate agent’s licences (individual). However, compared with the previous year, the number of company licences increased by 1.3% to 3,966.

The total number of SPOBs also recorded a minor drop, from 7,160 in 2021/22 to 7,092 in 2022/23 (i.e. a decrease of 0.9%).

In 2022/23, 2,347 new individual licences were granted, a decrease of 18.2% compared to that of the previous year.



在2022/23年度，監管局共批出2,347個新申領的個人牌照，較上年度減少18.2%。

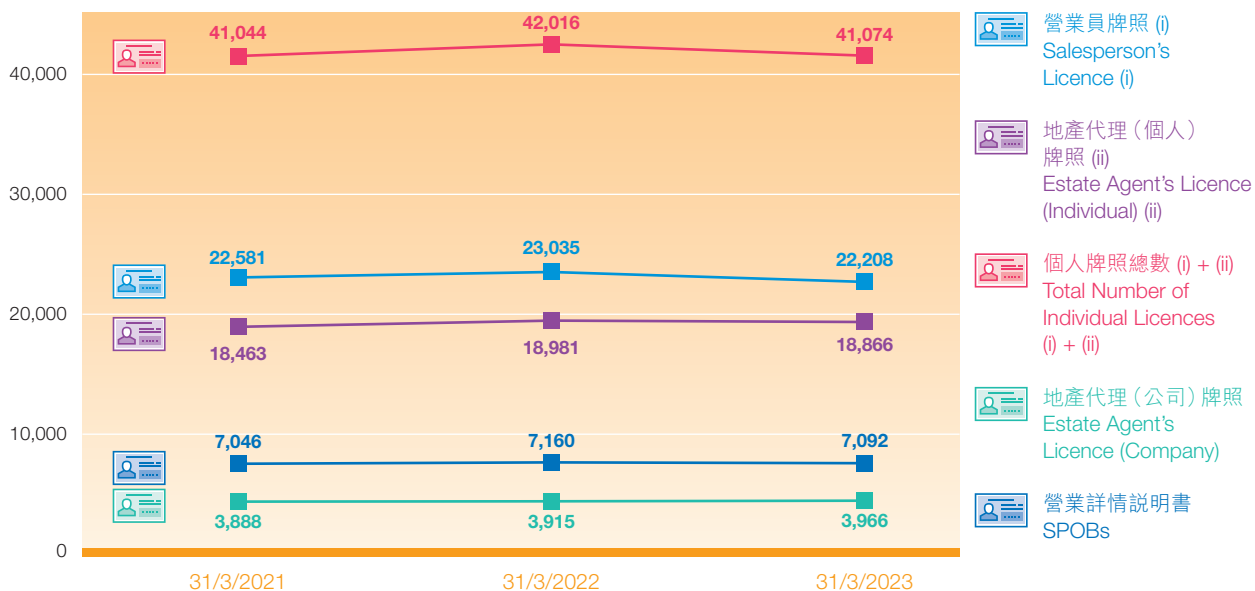
In 2022/23, 2,347 new individual licences were granted, a decrease of 18.2% compared to that of the previous year.

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.

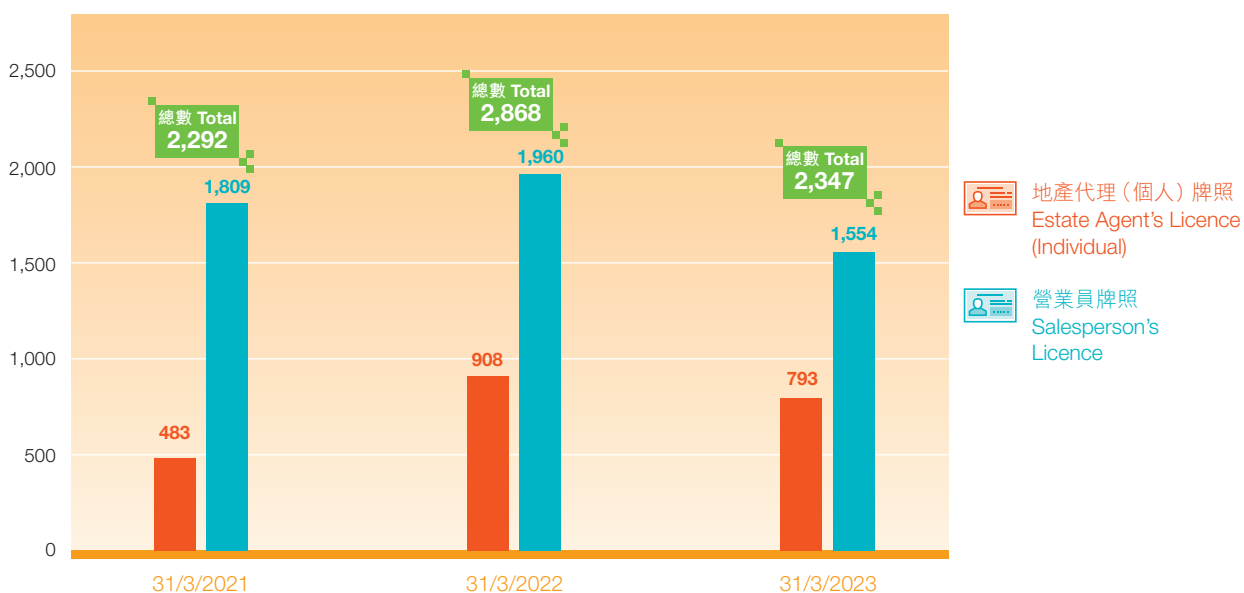
過往三年牌照及營業詳情說明書數目

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



提升把關

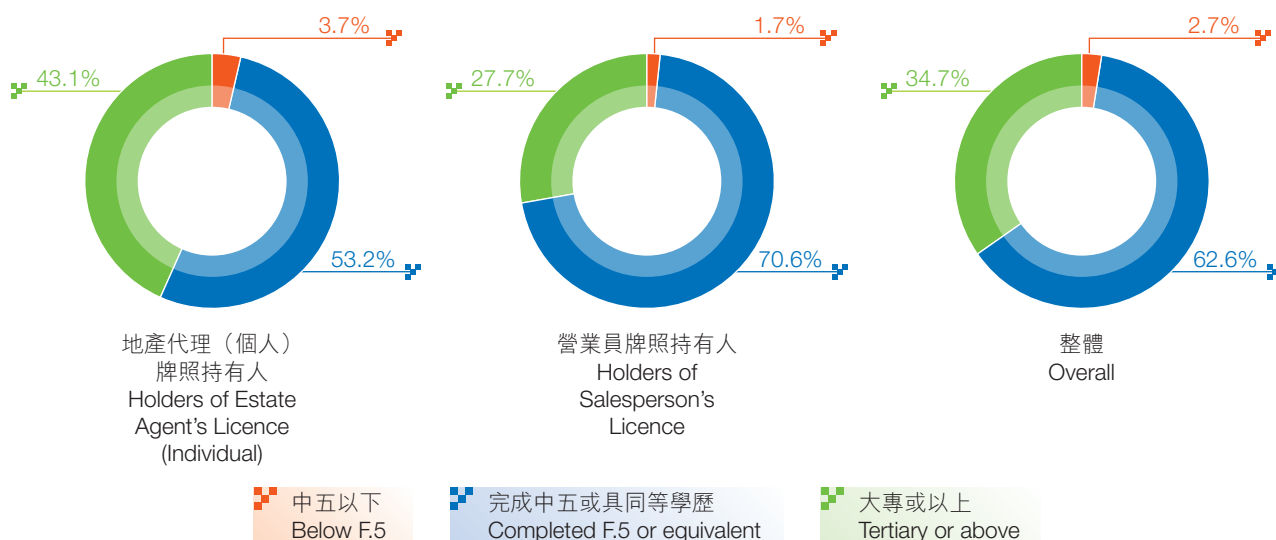
Advances in Gatekeeping

個人持牌人的背景

Background of individual licensees

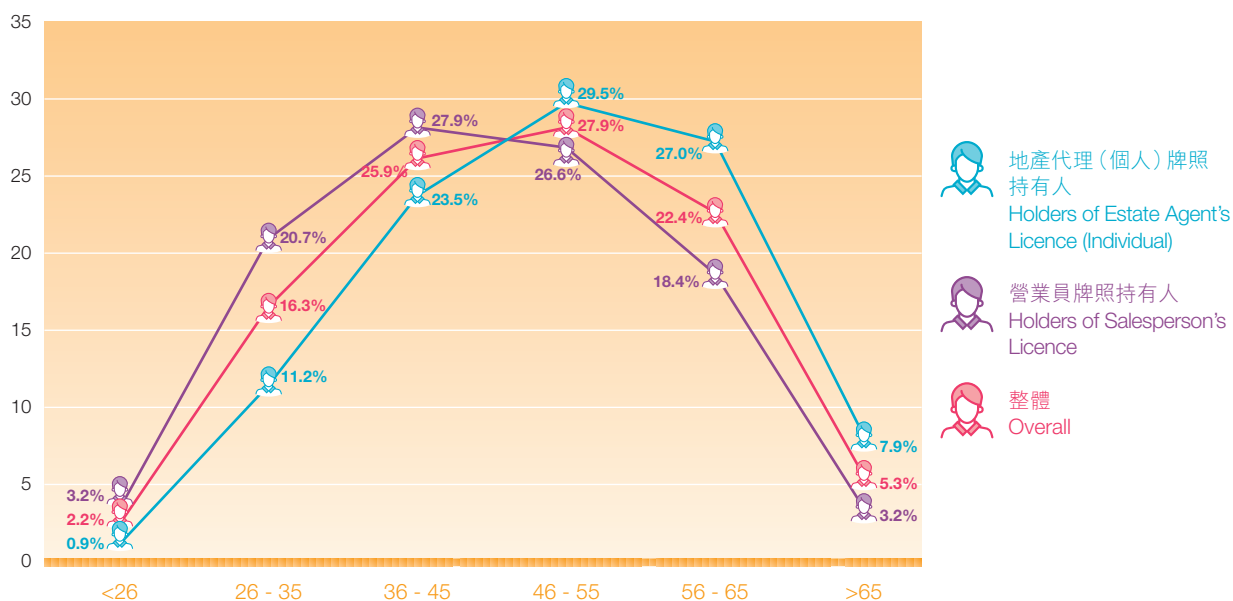
持牌人的學歷水平(截至 2023 年 3 月 31 日)

Educational Level of Licensees (as at 31/3/2023)



持牌人的年齡(截至 2023 年 3 月 31 日)

Age of Licensees (as at 31/3/2023)



持牌人所選擇的通訊語言 (截至2023年3月31日)

Licensees' Choice of Language in Communication (as at 31/3/2023)

	中文 Chinese	英文 English
地產代理(個人)牌照持有人 Holders of estate agent's licence (individual)	88.4%	11.6%
營業員牌照持有人 Holders of salesperson's licence	95.3%	4.7%
整體 Overall	92.2%	7.8%

地產代理業務的經營概況

一如既往，2022/23年度大多數地產代理屬於小規模的經營者。截至2023年3月31日，95.7%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 2022/23 were small scale operators. As at 31 March 2023, 95.7% 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2023年3月31日)

Mode of Operation of Estate Agency Businesses (as at 31/3/2023)

經營模式 Mode	營業詳情 說明書數目 No. of SPOBs
有限公司經營* Limited companies*	5,418
合夥經營 Partnerships	164
獨資經營 Sole proprietorships	1,510
營業詳情說明書總數 Total SPOBs	7,092

* 由3,966個公司持牌人經營

* Operated by 3,966 company licensees

提升把關

Advances in Gatekeeping



代理業務的規模 (截至2023年3月31日)

Size of Operation of Estate Agency Businesses (as at 31/3/2023)

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		3,768	121	37	11	22	2	1	4
合夥經營 Partnerships		149	4	1	1	0	0	0	0
獨資經營 Sole proprietorships		1,433	30	1	2	1	0	0	0
小計 Sub-total		5,350	155	39	14	23	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2022/23年度，監管局共拒絕了51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41個牌照，原因是有關持牌人不再符合發牌條件。

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 2022/23, a total of 51 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 41 licences were revoked by the Licensing Committee as the relevant licensees no longer met the licensing requirements.

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	2020/21	2021/22	2022/23
在牌照上附加條件 Attachment of conditions to licence	53	87	84
暫時吊銷牌照 Suspension of licence	0	0	1
撤銷牌照 Revocation of licence	36	32	41

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28,192份個人持牌人或前持牌人的牌照申請，其中有62.9%（即17,747份牌照申請）經網上遞交。

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 28,192 licence applications received from current and former holders of individual licences, 62.9% (i.e. 17,747 licence applications) were submitted online.

積極執法

Proactive in
Law Enforcement





操守與規例

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。

由於現有執業通告所載列的指引足以涵蓋於2022/23年度出現之執業問題，局方於年內並無發出新的執業通告。

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六封致持牌人函件，其中一些例子如下列所述。

因應行政長官在2022年施政報告中宣布，向合資格外來人才退還印花稅，監管局發出致持牌人函件，提醒持牌人有關事宜以及建議他們參考稅務局提供的常見問題和說明例子。

考慮到財務行動特別組織（「特別組織」）發表的一份有關呼籲各方對高風險司法管轄區採取行動的聲明，監管局發出致持牌人函件，提醒持牌人特別組織決定呼籲其成員和其他司法管轄區因應緬甸所帶來的風險對其採取與風險相稱的更嚴格盡職審查措施。

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 circulars

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.

As the guidelines set out in existing practice circulars were sufficient to cover issues that arose in 2022/23, no new practice circulars were issued by the EAA during the year.

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 six Letters to Licensees during the year, of which some are highlighted below.

In view of the announcement by the Chief Executive in his 2022 Policy Address on the stamp duty refund for eligible incoming talents, the EAA issued a Letter to Licensees to draw their attention to the subject matter and referred them to the related FAQs and illustrative examples provided by the Inland Revenue Department.

In consideration of the statement on High-Risk Jurisdictions subject to a Call for Action issued by the Financial Action Task Force (“FATF”), the EAA issued a Letter to Licensees to draw their attention to the FATF’s decision to call on its members and other jurisdictions to apply enhanced due diligence measures proportionate to the risk arising from Myanmar.

由於有四間地產代理公司發出內部指引要求其持牌員工於一手物業銷售中須遵守公司收取淨佣金不少於2%的指示，而引起與競爭有關的關注，監管局發出致持牌人函件，提醒持牌人不得訂立任何協議或經協調做法以達致妨礙、限制或扭曲競爭的目的或效果。

投訴與巡查

處理投訴與查詢

於2022/23年度，監管局共接獲254宗投訴，較2021/22年度的285宗投訴減少11%。年內，局方接獲的254宗投訴的指稱主要涉及發出違規廣告、不妥善地處理臨時買賣合約（或臨時租約），以及提供虛假或具誤導性的租金回報資料。

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2021/22年度的96宗減少至2022/23年度的59宗。網上廣告投訴由2021/22年度的87宗減少至2022/23年度的52宗，佔2022/23年度59宗廣告投訴的88%。目前，網上廣告仍然是物業市場的主流，監管局已持續加大執法行動力度，透過資訊科技的協助，對網上物業平台及社交媒體進行合規檢查及網絡監察，以抽查及監察網上廣告。

2023年第一季度，由於2019冠狀病毒病疫情轉趨緩和，一手住宅物業市場變得更加活躍。儘管如此，與銷售一手住宅物業相關的投訴由2021/22年度的47宗減少至2022/23年度的25宗，減幅達47%。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。

Due to competition concern arisen from internal memos issued by four estate agency companies directing their licensed employees to observe a minimum net commission of 2% in the first-hand property transactions, the EAA issued a Letter to Licensees reminding them not to enter into any agreement or engage in any concerted practices which have the object or effect of preventing, restricting or distorting competition.

Complaints and Inspections

Complaints and enquiries handling

In 2022/23, the EAA received 254 complaints, a decrease of 11% from 285 complaints in 2021/22. Among the 254 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 false or misleading information on rental return.

In general, there was a decrease in most types of complaints, including issuing non-compliant advertisements, from 96 in 2021/22 to 59 in 2022/23. The online advertisements complaints, which constituted 88% of the 59 advertisement complaints in 2022/23, decreased from 87 in 2021/22 to 52 in 2022/23. Currently, advertising online remains the mainstream in the property market, the EAA has and will continue to step up its enforcement actions to spot-check and monitor online advertisements, by way of both compliance checks and cyber patrols on property online platforms and social media with the aid of IT technology.

Due to the easing of the COVID-19 pandemic in the first quarter of 2023, the first-hand residential property market has become more active. Notwithstanding, the complaints concerning the sale of first-hand residential properties decreased from 47 in 2021/22 to 25 in 2022/23, a drop of 47%. Key allegations of those complaints were issuing non-compliant advertisements, failing to honour rebate promises, and provision of misleading mortgage information.



監管局於2022/23年度共接獲254宗投訴，較2021/22年度的285宗減少了11%。

In 2022/23, the EAA received 254 complaints, a decrease of 11% from 285 complaints in 2021/22.

積極執法 Proactive in Law Enforcement

年內，監管局亦收到4,899宗有關地產代理執業手法的查詢，並就1,282宗查詢採取相關的跟進行動。

In the year, the EAA also received 4,899 enquiries on estate agency practices, and in response to those enquiries, the EAA took follow-up actions on 1,282 enquiries.

投訴個案

Complaint Cases

個案數目 Number of Cases	2020/21	2021/22	2022/23
開立的個案 Opened	380	285	254
已完成的個案* Completed*	215	278	217

* 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*	2020/21	2021/22	2022/23
指稱成立 [△] Substantiated [△]	71	111	131
指稱不成立 Unsubstantiated	87	95	36
資料不足 Insufficient information to pursue	22	19	13
其他 [#] Others [#]	35	53	37
總數 Total	215	278	217

* 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

地產代理的銷售活動在2022年持續受到2019冠狀病毒病疫情影響。在2022/23年度，監管局在一手樓盤銷售地點進行的巡查次數較2021/22年度的1,280次減少約9.8%至1,155次。此外，監管局在地產代理商舖進行了916次合規巡查，及針對反洗錢及反恐怖分子資金籌集規定進行了1,305次合規檢查。

Compliance inspections and investigations

Estate agents' sales activities continued to be affected by the COVID-19 pandemic in 2022. Compared with that in 2021/22, the number of inspections conducted for first-sale sites decreased by approximately 9.8% from 1,280 to 1,155 in 2022/23. In addition, the EAA conducted 916 compliance inspections at agency shops and 1,305 compliance checks for Anti-Money Laundering ("AML")/Counter-Terrorist Financing ("CTF") requirements.

另一方面，透過網上廣告進行物業推廣依然非常普遍。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。因此，在2022/23年度，巡查的網上廣告數目較2021/22年度的1,101個增加約36%至1,499個。

On the other hand, promotion through online advertisements has remained very popular. The EAA increased its effort on patrolling online property portals and advertisements in cyberspace so as to timely identify non-compliances and take enforcement actions. Compared with that in 2021/22, the number of online advertisements inspected therefore increased by approximately 36% from 1,101 to 1,499 in 2022/23.

合規巡查／抽查

Compliance Inspections/Spot Checks

巡查／抽查次數 Number of Inspections/Spot Checks	2020/21	2021/22	2022/23
一手樓盤銷售地點* First-sale sites*	648	1,280	1,155
地產代理商舖 Agency shops	880	766	916
有關反洗錢及反恐怖分子資金籌集規定 About AML/CTF requirements	1,193	1,311	1,305
網上廣告 Online advertisements	1,319	1,101	1,499

* 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110宗可疑違規個案，以供進一步調查，同期完成了161宗個案。

Subsequent to inspections and spot checks, 110 suspected non-compliant cases were opened for further investigation, while in the same period 161 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	2020/21	2021/22	2022/23
開立的個案 Opened	210	160	110
已完成的個案* Completed*	126	169	161

* 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2022/23年度，監管局調查了52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21宗可疑個案，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 2022/23, the EAA also conducted investigations into 52 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 21 suspicious cases to the Police for criminal investigations.

個案數目 Number of Cases	2020/21	2021/22	2022/23
開立的個案 Opened	42	37	52
已完成的個案 * Completed*	62	49	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，致力監察地產代理業界有否遵守反洗錢及反恐怖分子資金籌集的規定。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風險程度而定，而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。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，以及他們採取的紓緩風險管理措施，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 supervision of the estate agency trade practitioners' compliance with the Anti-Money Laundering ("AML") and Counter-Terrorist Financing ("CTF") requirements. 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, which were classified under different AML/CTF risk categories. 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.

此外，監管局於2021年推出了外展教育計劃，向風險較低的經營者（通常是資源較少的小型公司）面授有關遵守反洗錢及反恐怖分子資金籌集規定的指引，截至目前，計劃有成效。業界對計劃反應良好。監管局將繼續協助這些經營者建立合規文化。

In addition, the outreach educational programme (launched in 2021) which provides face-to-face guidance on AML/CTF compliance requirements to the lower-risk operators who are usually small size agencies with less resources, has so far been effective. Positive feedback has also been received from the trade. The EAA will continue to help these operators to develop their compliance culture.

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。

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。



模擬紀律研訊圖片。
A staged inquiry hearing.

儘管本地防疫抗疫措施於2022/23年度大部分時間仍然持續，監管局的大部分紀律研訊均能如期舉行。紀律委員會在2022/23年度內共判決了299宗個案。

2022/23年度判決的299宗個案中，298宗（即佔99.67%）的指稱成立。結果，共有311名持牌人被紀律處分，其中134名為個人持牌人¹，177名為公司持牌人。

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.

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 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.

Despite the continuance of the local anti-epidemic measures throughout most of 2022/23, the EAA managed to conduct most inquiry hearings as scheduled. The Disciplinary Committee adjudicated 299 cases in 2022/23.

Out of the 299 adjudicated cases in 2022/23, 298 were substantiated (i.e. 99.67%). As a result, a total of 311 licensees were disciplined, among which 134 were individual licensees¹ and 177 were company licensees.

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.

同期，紀律委員會暫時吊銷了13個牌照，吊銷期由一星期至兩個月不等。這些被處分的持牌人涉及作出違反專業操守的行為，例如履行職務時作出誤導性陳述或未有保障和促進客戶的利益。

在2022/23年度內，共有253名持牌人被罰款，金額由500元至286,000元不等。

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。在三年後，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。

During the same period, 13 licences were suspended by the Disciplinary Committee for periods that ranged from one week to two months. Licensees disciplined were found to have been engaged in unprofessional conduct, such as misrepresentations or failure to protect and promote the interests of their clients when carrying out their duties.

In 2022/23, a total of 253 licensees were fined, with fines that ranged from \$500 to \$286,000.

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 three years, 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

年份 Year	2020/21	2021/22	2022/23
研訊次數 Number of hearings	167	318	299

2022/23 年度常見違規事項* Common Types of Non-compliance in 2022/23*	指稱宗數 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	152
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	64
3. 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	53
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	48
5. 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	48
6. 於公共場所張貼／放置或管控廣告牌／海報／摺合式桌／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	28

積極執法

Proactive in Law Enforcement

2022/23 年度常見違規事項* Common Types of Non-compliance in 2022/23*	指稱宗數 Number of Allegations
7. 未有為對其員工／下屬施加有效的管控設立妥善的程序或制度，以監督和管理其地產代理工作的業務 Failing to exercise effective control on employee(s)/subordinate(s) by establishing proper procedures or systems to supervise and manage the estate agency business	27
8. 未有與客戶訂立地產代理協議 Failing to enter into an estate agency agreement with clients	23
9. 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	21
10. 未管有訂明的物業資料或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 or ensure that the prescribed property information in the licensee's possession was accurate	19

* 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*	2020/21	2021/22	2022/23
有關的持牌人或前持牌人數目 Number of licensees or former licensees involved	252	432	311
行動性質 ¹ Type of actions ¹			
訓誡／譴責 Admonishment/reprimand	163	313	312
罰款 Fine	141	265	253
在牌照上附加條件 ² Attachment of conditions to licence ²	102	206	182
暫時吊銷牌照 Suspension of licence	13	18	14
撤銷牌照 Revocation of licence	36 ^Δ	32 ^Δ	41 ^Δ

* 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。部分個案是從往年延續下來的個案。

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。

² 部分條件於批出牌照時附加，其餘則隨後附加。

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

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

^Δ 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

為提升持牌人的專業質素並加強公眾對持牌人服務的信心，監管局自2005年起實施自願性質的持續專業進修計劃，向持牌人推廣持續學習及進修的文化。

持續專業進修計劃

為喚起持牌人興趣，持續專業進修計劃涵蓋多個主題，並主要分為兩個類別：「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、合規及監管事項的主題；而「全面提升發展」則涵蓋提升持牌人能力或實現個人成就的主題。

持牌人可根據他們不同的興趣及需要，透過各種學習模式獲得持續專業進修學分，例如網上研討會／網上培訓課程、面授講座、網上學習活動及網上個案研習。持牌人亦可在與地產代理行業相輔相成的領域，選擇由具有廣泛認受性的專業學會所提供或認可的持續專業進修活動，以進一步滿足他們對知識的渴求。

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至少12個持續專業進修學分的持牌人，則達到持續專業進修計劃的年度學分目標，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目標，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

Since 2005, a voluntary Continuing Professional Development ("CPD") Scheme has been introduced to promote a culture of continuous learning and development among licensees with a view to improving their professionalism and enhancing the confidence of the public in their services.

The CPD Scheme

To pique the interest of licensees, a wide range of subjects are covered in the CPD Scheme. These subjects are classified into two main categories: Compliance and Effective Management and All-round Advancement. Compliance and Effective Management covers topics related to law, compliance, and supervision, while All-round Advancement covers subjects on raising professional competence or enabling personal accomplishment of licensees.

To cater for the diverse interests and needs of licensees, CPD points can be earned through various modes of learning, such as webinars/online training classes, face-to-face seminars, e-Learning programmes, and e-Quizzes. Licensees can also select CPD activities provided or accredited by the widely recognised professional associations in fields complementary to the estate agency trade to further meet their quest for knowledge.

CPD attainment recognitions

Under the CPD Scheme, points would be assigned to CPD activities based on their nature and the level of input required from the learner. Generally, attending one hour of activity can earn one CPD point. By earning at least 12 CPD points within a 12-month CPD period, licensees meet the annual CPD attainment target and can be awarded the CPD Attainment Symbol. Starting from 1 October 2013, licensees who achieve their CPD attainment targets for three and five consecutive CPD periods will also be awarded the Premium CPD Attainment Silver Symbol (Silver Symbol) and Premium CPD Attainment Gold Symbol (Gold Symbol) respectively.

此外，若營業詳情說明書的持有人有80%或以上的持牌僱員（包括分行經理）達到該計劃的年度學分目標，該店亦可獲頒發地產代理商舖專業進修嘉許獎章。

In addition, holders of Statement of Particulars of Business (SPOB) will be awarded the CPD Mark for Estate Agencies if over 80% of their licensed employees (including the branch manager) meet the annual CPD attainment target.

成就 Achievement	獎勵 Award	2022/23 年度得 獎者數目 No. of awardees in 2022/23
在一個進修時段達到持續專業進修計劃的學分目標的持牌人 Licensees achieving CPD attainment target for one CPD period	持續專業進修計劃嘉許獎章 CPD Attainment Symbol	4,258 ¹
在連續三個進修時段達到持續專業進修計劃的學分目標的持牌人 (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	393 ²
在連續五個進修時段達到持續專業進修計劃的學分目標的持牌人 (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目標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	247 ³

¹ 過去11年的最高記錄
² 過去六年的最高記錄
³ 過去12年的最高記錄

¹ Highest in the last 11 years
² Highest in the last 6 years
³ Highest in the last 12 years

商舖優越嘉許獎章

為鼓勵營業詳情說明書持有人積極參與持續專業進修計劃，目前的商舖嘉許獎章計劃將進行擴展，已連續三個及五個持續專業進修時段取得「商舖嘉許獎章」的合資格營業詳情說明書持有人將會分別獲頒發商舖優越嘉許獎章銀章或金章。首批商舖優越嘉許獎章的得獎者將於目前進修時段結束（即2023年9月30日）後確定。

Premium CPD Mark

To encourage more participation of SPOBs in the CPD Scheme, the current CPD Mark Scheme would be expanded to award Silver and Gold Premium CPD Marks to eligible SPOBs which have been awarded CPD Marks for three and five consecutive CPD periods respectively. The first batch of awardees for the Premium CPD Marks would be identified after the end of the current CPD period on 30 September 2023.



活動及參與次數

年內，監管局及其他主辦機構合共舉辦了945個持續專業進修活動並合共吸引了42,809人次參與。在945個活動中，有265場（佔活動總數的28%）由監管局舉辦，參與人次為13,342（約佔總參與人次的31%）。

疫情期間，為減低2019冠狀病毒病在社區傳播的風險，監管局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，監管局改為舉辦多個網上研討會，並舉辦了149場規模較小的影片播放會，而座位之間均安排了有足夠的社交距離。

Number of activities and enrolments

During the year, a total of 945 CPD activities were held by various organisers, including the EAA, with a total of 42,809 enrolments. Among the 945 activities, 265 (28% of the total number of activities) were organised by the EAA, with approximately 31% of the total enrolments, amounting to 13,342.

During the pandemic period, the EAA suspended its organisation of large-scale face-to-face CPD seminars to minimise the risk of COVID-19 transmission in the community. Instead, the EAA arranged a number of webinars and also 149 small-scale video classes with adequate social distancing among participants to meet the continuous learning needs of licensees.

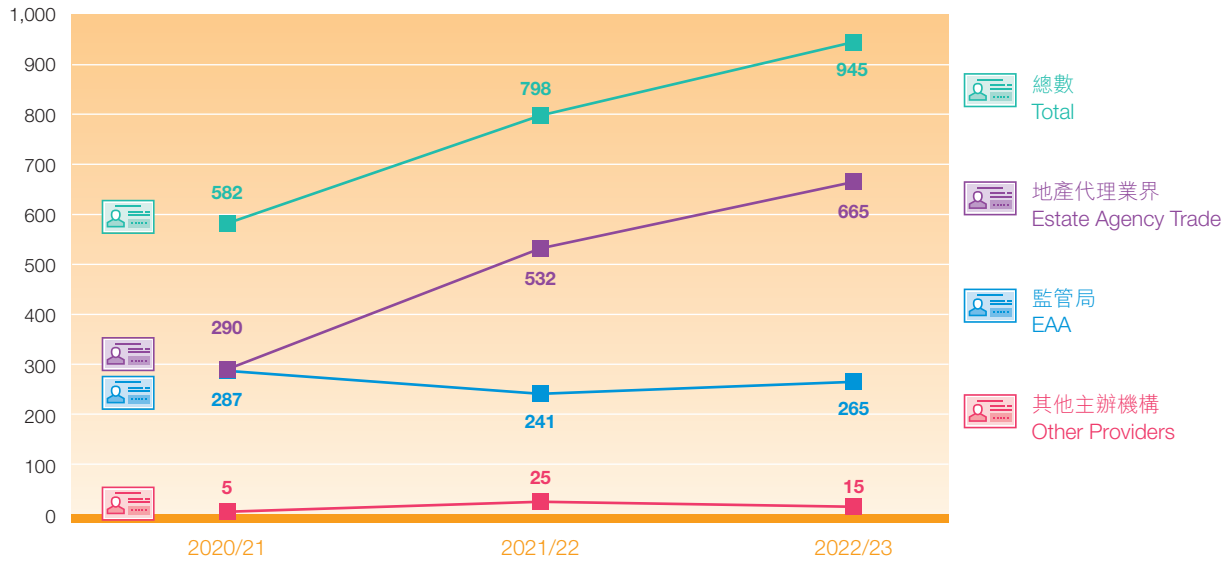
過往三年的持續專業進修活動

CPD Activities in the Past Three Years

主辦機構 Activity Providers	2020/21		2021/22		2022/23	
	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	287	7,675	241	10,524	265	13,342
地產代理業界 Estate Agency Trade	290	9,068	532	40,357	665	28,294
其他主辦機構 Other Providers	5	156	25	1,801	15	1,173
總數 Total	582	16,899	798	52,682	945	42,809

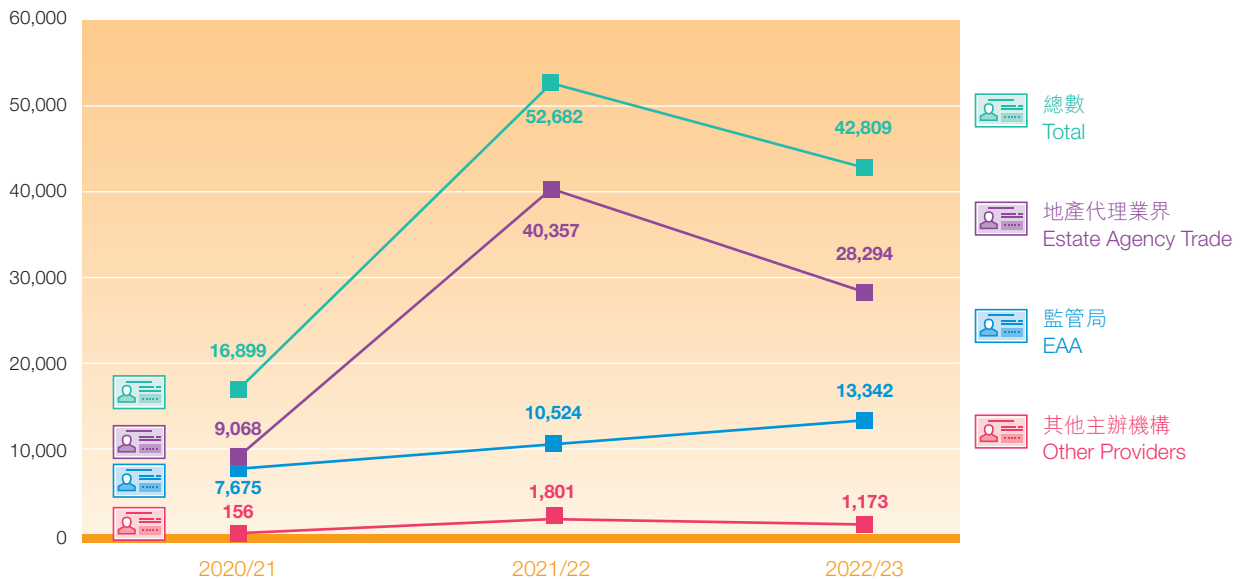
活動數目

Number of Activities



參與人次

Number of Enrolments



活動摘要

跨學科講座

為提高持牌人對個人資料私隱的重要性及「起底」罪行的認識，監管局聯同個人資料私隱專員公署合辦「地產代理業界：認識保障個人資料私隱（起底罪行的介紹）」網上講座。私隱專員鍾麗玲女士除了擔任主講嘉賓外，亦闡述了直接促銷機制及《2021年個人資料（私隱）（修訂）條例》中有關「起底」罪行的重點。持牌人對此講座反應熱烈，合共321名參與者出席。

此外，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，並使持續專業進修活動的內容更多元化以及豐富持牌人的學習體驗，監管局邀請了多個專業學會及不同的監管機構代表為持牌人舉辦講座，包括屋宇署、商務及經濟發展局、機電工程署、平等機會委員會、香港綠色建築議會、香港會計師公會、香港設施管理學會、香港測量師學會、香港警務處、廉政公署、差餉物業估價署、皇家特許測量師學會、一手住宅物業銷售監管局及保安局。年內，監管局共舉辦了29場相關跨學科活動，合共吸引3,887人次參與。

Highlights of activities

Cross-discipline seminars

To strengthen the licensees' understanding of the importance of personal data privacy and the new doxxing offences, the EAA and the Office of the Privacy Commissioner for Personal Data jointly organised a webinar for licensees on "Protection of Personal Data Privacy for the Estate Agency Sector (Introduction of the new doxxing offences)". The Privacy Commissioner Ms Ada CHUNG Lai-ling was the keynote speaker of the webinar who explained the direct marketing regime and the doxxing offences under the Personal Data (Privacy) (Amendment) Ordinance 2021. The webinar attracted very good responses from the licensees and a total of 321 participants attended.

Moreover, 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, the EAA also invited representatives of various professional institutes and regulatory bodies to give talks to licensees, including the Buildings Department; the Commerce and Economic Development Bureau; the Electrical and Mechanical Services Department; the Equal Opportunities Commission; the Hong Kong Green Building Council; the Hong Kong Institute of Certified Public Accountants; the Hong Kong Institute of Facility Management; the Hong Kong Institute of Surveyors; the Hong Kong Police Force; the Independent Commission Against Corruption; the Rating and Valuation Department; the Royal Institution of Chartered Surveyors; the Sales of First-hand Residential Properties Authority and the Security Bureau. During the year, a total of 29 related cross-discipline activities were held and these activities attracted 3,887 enrolments in total.

有關反洗錢及反恐怖分子資金籌集的持續專業進修活動

為協助持牌人全面了解涉及地產代理行業的反洗錢及反恐怖分子資金籌集的規定及監管局指引，並掌握最新發展資訊，監管局於年內定期舉辦不同模式的反洗錢及反恐怖分子資金籌集持續專業進修活動。監管局於年內舉辦了67場持續專業進修活動，一共吸引了4,235人次參與。

網上學習活動

為了向持牌人提供方便和靈活的學習選擇，監管局製作了與地產代理業相關主題的網上學習活動。監管局於年內在學習平台上新增四個網上學習活動課程。

過往三年監管局的網上學習活動

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

	2020/21	2021/22	2022/23
監管局網上學習活動數目 Number of EAA's e-Learning programmes	41	47	50*
監管局網上學習活動的參與人次 Number of enrolments of EAA's e-Learning programmes	4,810	4,098	2,037

* 一個過時的網上學習活動已從網上學習平台上移除。

CPD activities on Anti-Money Laundering and Counter Terrorist Financing

To help licensees have a thorough understanding of the legal requirements and the EAA's guidelines relating to the anti-money laundering ("AML") and counter-terrorist financing ("CTF") legislation which encompasses the estate agency sector, and keep abreast of the latest developments in this area, different modes of CPD activities on AML/CTF were regularly conducted throughout the year. During the year, 67 CPD activities were held and they attracted 4,235 enrolments in total.

E-Learning programmes

In order to provide licensees with a convenient and flexible learning option, the EAA has been producing e-Learning programmes that focus on current and relevant topics. Throughout the year, the EAA added four new e-Learning programmes to its platform.

* An outdated e-Learning programme was removed from the e-Learning platform.



公眾教育及業界的聯繫

消費者教育

監管局相信長期性及持續性的消費者教育，對於提升消費者意識、保障消費者及公眾權益，以至避免物業交易中出現不良好行為十分重要。2022/23年度，監管局持續以多管齊下的方式加強消費者教育，向公眾推廣全面及實用的資訊。

隨着公眾日益關注購買香港境外未建物業的問題，監管局致力提醒公眾購買這些物業的固有風險。監管局於年內推出多項網上宣傳計劃，推廣一系列有關購買香港境外未建物業風險的動畫短片，並附以易記的標語「境外樓花買唔買？計過風險先好買！」，短片在監管局的YouTube頻道上錄得950,000人次觀看。

消費者教育的另一個重點是加深公眾對地產代理及其工作的認識。監管局與本地受歡迎的YouTube頻道合作，於2022年10月推出兩段有關地產代理的專題短片，短片帶出地產代理的正面故事，也介紹了地產代理的日常工作，展現出地產代理的工作熱誠及專業知識，希望藉以推廣地產代理正面的公眾形象。

此外，監管局繼發出有關《業主與租客（綜合）條例》第IVA部下的分間單位（俗稱「劏房」）的執業通告後，亦製作了一份宣傳單張，概述持牌地產代理在處理劏房租賃時的職責，以進一步加深地產代理對其角色及責任的認識。局方除了派發單張予地產代理商會，供其轉發予地產代理會員外，亦上載到監管局網站及派發到各區民政諮詢中心。

Public Education and Trade Liaison

Consumer education

The EAA believes a long-term and yet continuous education process is essential for building consumer awareness and thus protecting the legitimate interests of consumers and the public against those unfavourable practices in property transactions. In 2022/23, the EAA persisted in fostering consumer protection through education with a multi-pronged approach, disseminating comprehensive and practical information to the public.

In light of the rising concern over purchasing uncompleted properties outside of Hong Kong (“UPOH”), the EAA placed its priority on reminding consumers of the inherent risks associated with such purchases. Throughout the year, a number of online promotion campaigns were launched to promote a series of animated videos about the risks of purchasing UPOH with the catchy slogan “To buy or not to buy non-local off-plan properties? Assess the risks before you buy!” and 950,000 views of the videos were recorded in the EAA’s YouTube channel.

Enhancing the public’s understanding of estate agents and their work was another consumer education initiative. As such, the EAA collaborated with a popular YouTube channel and launched two feature videos about estate agents in October 2022. By sharing positive stories of estate agents and the highlights of their daily duties, the videos showcased the enthusiasm and the professional knowledge the featured estate agents possess, with a view to creating a better public image of estate agents.

In addition, following the issuance of the Practice Circular on the proper handling of the letting of subdivided units (“SDU”) under Part IVA of the Landlord and Tenant (Consolidation) Ordinance, the EAA has produced a promotional leaflet summarising the responsibilities of licensed estate agents in handling SDU tenancies so as to further enhance the understanding of estate agents in their roles and responsibilities. The leaflet was not only distributed to trade associations for their onward dissemination to their estate agency members but also available at the EAA’s website and the Home Affairs Enquiry Centres in various districts.



監管局推廣一系列有關購買香港境外未建成物業風險的動畫短片。

A number of online promotion campaigns were launched to promote a series of animated videos about the risks of purchasing uncompleted properties outside of Hong Kong.

除了以上增加公眾對物業相關主題認識的公眾教育工作外，監管局在年內亦舉辦了三場物業相關主題的公開講座，作為與公眾直接分享知識的途徑。作為監管局成立25周年的重點活動之一，監管局於2022年7月舉辦了「香港物業市場回顧與前瞻」公開講座，剖析物業市場現況及探討地產代理行業多年來的變化。另外兩場題為「識揀識計數•置業基本步」及「境外樓花勿亂買 投資風險你要知」的公開講座，亦分別於2022年12月及2023年3月以直播網絡研討會形式舉辦，分享了置業及委託專業地產代理的要點，公眾反應踴躍，合共錄得超過88,000人次觀看。

傳媒關係

監管局十分重視與傳媒保持緊密的關係，藉以提高公眾對監管局的措施及工作的認識。年內，監管局發出了14篇新聞稿，以及舉辦了兩場新聞發布會，並獲傳媒廣泛報道。監管局主席、行政總裁及監管局高級管理層亦接受了各大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有關地產代理服務及物業交易的文章。在2022/23年度，監管局在四份報章及網站專欄合共發表了41篇文章，分別發表於《星島日報》地產雜誌及網站、《信報財經新聞》網站、《明報》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。

In addition to raising the public's awareness of property related subjects, the EAA also organised three public seminars on property related themes during the year as a means of direct knowledge sharing with the public. In July 2022, a public seminar titled "Retrospect and Prospects of Hong Kong Property Market" was held physically as one of the highlight events of the 25th anniversary of the EAA. The seminar provided an overview of the Hong Kong property market and the transformation of the estate agency industry over the years. Another two public seminars titled "Back to Basics: Purchasing Properties" and "Be vigilant to the risks before purchasing off-plan properties outside Hong Kong" were held in December 2022 and March 2023 respectively in the format of live webinars, both sharing tips on buying properties and appointing professional estate agents. Both seminars received positive feedback from the public and together they recorded over 88,000 views.

Media relations

The EAA attaches great importance to maintaining a close relationship with the media to raise public awareness of the EAA's initiatives and efforts. During the year, the EAA issued 14 press releases and held two press conferences which gained widespread media coverage. A total of six feature interviews were also arranged for the EAA Chairman, CEO and senior management of the EAA 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 2022/23, the EAA contributed a total of 41 articles to four print and online columns, namely, the property magazine and website of *Sing Tao Daily*, the websites of *Hong Kong Economic Journal*, *Ming Pao Daily* and *South China Morning Post*. The EAA will continue to promote consumer-related information through various mass media channels.



與業界聯繫及接觸

監管局深明有效溝通的重要性，此舉有助局方與業界保持友好關係，及獲得業界對局方工作的支持。

在2022/23年度，監管局舉辦了四次業界聯絡會議。會議討論了雙方關注的議題，包括香港境外物業、劏房租賃及反洗錢等等。會上局方亦向業界講解最新措施，加深業界對這些議題的認識，並推動業界提高執業水平。年內，監管局亦出席不同的業界活動，希望與業界保持良好關係。



Trade liaison and engagement

The EAA recognises the importance of effective communication to maintain a cordial relationship with the trade and to gain its support for the work of the EAA.

In 2022/23, the EAA hosted four trade liaison meetings. During the meetings, issues of mutual concern were discussed, including properties situated outside Hong Kong, tenancies of subdivided units, anti-money laundering and many more. At the meetings, the trade was also informed of the most updated initiatives of the EAA to facilitate their better understanding of these issues and promote higher standards of the trade's practice. During the year, the EAA also attended different trade events to maintain a cordial relationship with the trade.

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.

而監管局亦不時透過電郵、手機短訊、於監管局網站上發布的特別通告向持牌人發出信函及提示，提醒持牌人注意關於執業手法的若干規定或由政府發出的提示或推行的新措施。在2022/23年度，監管局合共發出16份此類信函或通告。

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規管措施及最新活動。

除了提升地產代理的專業水平外，監管局一直致力透過舉辦社區外展活動推動地產代理業界履行企業社會責任。作為成立25周年慶祝活動的一部分，我們於2022年9月舉辦了三場「關懷有『理』—地產代理服務長者日」，邀請業界到九龍、新界及港島服務長者。另一項企業社會責任活動「童樂有『理』—地產代理兒童服務日」則於2023年3月舉辦，業界身體力行關懷來自基層家庭的兒童和提供支援。在業界鼎力支持下，外展活動成功協助業界在聯繫社會和回饋社會方面更進一步。

From time to time, the EAA issues letters and reminders to licensees in the form of email, SMS 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 2022/23, a total of 16 letters or notices were issued.

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.

Apart from enhancing the professional standard of the estate agents, the EAA is also dedicated to driving corporate social responsibility ("CSR") among the estate agency trade through organising various community outreach activities. As part of the 25th anniversary celebration events, three sessions of the "Estate Agents Elderly Service Day" were held in September 2022 which engaged trade members to serve the elderly in Kowloon, the New Territories and Hong Kong Island. Another CSR activity namely "Estate Agents' Children Service Day" was organised in March 2023 to show care and support to children from underprivileged families. With overwhelming support from the trade, the outreach activities successfully helped the industry to take a step further in connecting and contributing to the community.

另一方面，監管局亦積極與政府、專業機構和其他公共機構等其他持份者保持良好關係。由於地產代理有必要了解相關的政府法規及市場的最新發展，監管局會把從不同部門或機構（例如屋宇署、公司註冊處、競爭事務委員會、香港房屋委員會、香港測量師學會、香港金融管理局、稅務局、土地註冊處、地政總署、個人資料私隱專員公署、警務處、差餉物業估價署、保安局、市區重建局及水務署等）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。

2022年是監管局成立的25周年。為慶祝成立25周年，監管局舉辦了一系列主題為「成就專業 服務香港」的慶祝活動，其中包括於2022年10月7日由房屋局局長何永賢女士，JP及監管局主席蕭澤宇先生，BBS，JP擔任主禮嘉賓的25周年誌慶典禮，共有200多位來自不同持份者及界別的賓客出席。

On the other hand, the EAA also maintained a good relationship with other 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, Companies Registry, Competition Commission, Hong Kong Housing Authority, Hong Kong Institute of Surveyors, Hong Kong Monetary Authority, Inland Revenue Department, Land Registry, Lands Department, Office of the Privacy Commissioner for Personal Data, the Police, Rating and Valuation Department, Security Bureau, Urban Renewal Authority and Water Supplies Department, etc. to our licensees through our website or email.

The year 2022 also marked the 25th anniversary of the establishment of the EAA. In celebration of its silver jubilee, the EAA organised a series of celebration events in the theme of “Together we Establish, Advocate, and Achieve”, amongst which was the 25th anniversary ceremony on 7 October 2022 officiated by the Secretary for Housing, Ms Winnie HO Wing-yin, JP, and the Chairman of the EAA, Mr Simon SIU Chak-yu, BBS, JP, with the presence of over 200 distinguished guests from various stakeholders and sectors.



監管局慶祝成立25周年，舉辦了一系列主題為「成就專業 服務香港」的慶祝活動。
The EAA celebrated 25th anniversary of its establishment and organised a series of celebration events in the theme of “Together we Establish, Advocate, and Achieve”.

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)

意見

本核數師(以下簡稱「我們」)已審計列載於第113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2023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布的《香港財務報告準則》真實而公平地反映監管局於2023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布的《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布的《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。

TO THE MEMBERS OF ESTATE AGENTS AUTHORITY

地產代理監管局

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

Opinion

We have audited the financial statements of Estate Agents Authority set out on pages 113 to 144, which comprise the statement of financial position as at 31 March 2023, 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 2023, 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 (“HKSA”) 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布的《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。

在編制財務報表時，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 HKSAs 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。

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。

德勤•關黃陳方會計師行
執業會計師
香港
2023年7月25日

As part of an audit in accordance with HKSAs, 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.

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.

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
25 July 2023

財務報表

Financial Statements

收支結算表

截至2023年3月31日止年度

Statement of Income and Expenditure

For the year ended 31 March 2023

		附註 NOTES	2023 港元 HK\$	2022 港元 HK\$
收入	Income			
牌照費	Licence fees	5	83,845,607	83,966,066
考試費	Examination fees	6	9,444,300	8,732,100
利息收入	Interest income		2,991,424	379,255
			96,281,331	93,077,421
其他收入	Other income			
回撥專業發展資助撥備	Reversal of provision of professional development subsidy		-	1,249,759
雜項收入	Sundry income	7	107,141	286,515
出售物業、機器及設備之收益	Gain on disposal of property, plant and equipment		-	3,100
			107,141	1,539,374
支出	Expenditure			
核數師酬金	Auditor's remuneration		130,000	130,000
公眾教育開支	Community education expenses		1,049,711	1,869,370
投訴、調查及紀律研訊的支出	Complaints, investigation and disciplinary proceedings expenses		86,447	74,076
物業、機器及設備之折舊	Depreciation of property, plant and equipment	9	7,525,735	6,711,680
使用權資產之折舊	Depreciation of right-of-use assets	10	1,824,089	4,676,169
器材維修保養及通訊費用	Equipment maintenance and communication expenses		2,005,010	1,843,236
地產代理證支出	Estate agent card expenses		150,478	136,230
保險費	Insurance		1,447,329	1,496,800
租賃負債之利息支出	Interest expense on lease liabilities		65,735	94,253
汽車營運支出	Motor vehicle operating expenses		161,996	156,065
辦公室及相關開支	Office accommodation and related expenses		2,224,099	3,399,123
郵費	Postage		381,812	361,608
印刷及文具	Printing and stationery		361,361	831,234
專業服務費用	Professional service fees		557,980	778,800
公共關係及聯絡費	Public relations and liaison		35,352	32,793
宣傳及廣告	Publicity and advertising		1,717,699	7,600
員工成本	Staff costs			
— 薪金及津貼	— wages, salaries and allowances		51,259,094	49,353,372
— 強制性公積金供款	— contributions to mandatory provident fund scheme		1,432,164	1,445,456
考試服務費	Service fees for examinations		5,308,075	6,102,245
培訓活動開支	Training activity expenses		445,496	627,028
其他開支	Other expenses		1,437,804	1,230,813
			79,607,466	81,357,951
年內盈餘	Surplus for the year		16,781,006	13,258,844

財務報表 Financial Statements



財務狀況表

於2023年3月31日

Statement of Financial Position

At 31 March 2023

		附註 NOTES	2023 港元 HK\$	2022 港元 HK\$
非流動資產	Non-current assets			
物業、機器及設備	Property, plant and equipment	9	137,940,990	144,933,859
使用權資產	Right-of-use assets	10	2,352,581	4,176,670
購置物業、機器及設備之 已付按金	Deposits		254,100	–
			140,547,671	149,110,529
流動資產	Current assets			
應收賬款、預付款項及按金	Debtors, prepayments and deposits		4,166,809	1,500,649
定期存款	Time deposits	11	51,782,054	23,559,232
銀行結餘及現金	Bank balances and cash	11	117,604,507	125,548,515
			173,553,370	150,608,396
流動負債	Current liabilities			
應付賬款及應計項目	Creditors and accruals		10,119,394	10,848,045
合約負債	Contract liabilities	12	74,149,651	73,952,593
租賃負債	Lease liabilities	13	1,904,640	1,867,297
			86,173,685	86,667,935
流動資產淨值	Net current assets		87,379,685	63,940,461
總資產減流動負債	Total assets less current liabilities		227,927,356	213,050,990
儲備	Reserve		227,368,495	210,587,489
非流動負債	Non-current liability			
租賃負債	Lease liabilities	13	558,861	2,463,501
			227,927,356	213,050,990

載於第113至144頁之財務報表於2023年7月25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 113 to 144 were approved and authorised for issue by the members of Estate Agents Authority on 25 July 2023 and are signed on their behalf by:

蕭澤宇
主席

韓婉萍
行政總裁

Simon SIU Chak-yu
CHAIRMAN

Ruby HON Yuen-ping
CHIEF EXECUTIVE OFFICER

儲備變動表

截至2023年3月31日止年度

Statement of Movements in Reserve

For The Year Ended 31 March 2023

		總計 Total 港元 HK\$
於2021年4月1日	At 1 April 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
年內盈餘	Surplus for the year	16,781,006
於2023年3月31日	At 31 March 2023	227,368,495

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.

財務報表 Financial Statements



現金流量表

截至2023年3月31日止年度

Statement of Cash Flows

For The Year Ended 31 March 2023

		2023 港元 HK\$	2022 港元 HK\$
營運活動	OPERATING ACTIVITIES		
年內盈餘	Surplus for the year	16,781,006	13,258,844
就下列各項作出調整：	Adjustments for:		
利息收入	Interest income	(2,991,424)	(379,255)
租賃負債之利息支出	Interest expense on lease liabilities	65,735	94,253
物業、機器及設備之折舊	Depreciation of property, plant and equipment	7,525,735	6,711,680
使用權資產之折舊	Depreciation of right-of-use assets	1,824,089	4,676,169
出售物業、機器及設備之收益	Gain on disposal of property, plant and equipment	-	(3,100)
營運資金變動前之營運現金流量	Operating cash flows before movements in working capital	23,205,141	24,358,591
應收賬款、預付款項及按金減少(增加)	(Increase) decrease in debtors, prepayments and deposits	(1,306,591)	2,079,222
應付賬款及應計項目增加(減少)	(Decrease) increase in creditors and accruals	(728,651)	1,149,225
應付政府之款項(減少)增加	Decrease in amount due to Government	-	(2,099,512)
應付專業發展資助減少	Decrease in professional development subsidy payable	-	(606,323)
合約負債增加	Increase in contract liabilities	197,058	1,606,091
營運活動所得現金淨額	NET CASH FROM OPERATING ACTIVITIES	21,366,957	26,487,294
投資活動	INVESTING ACTIVITIES		
存置定期存款	Placement of time deposits	(51,782,054)	(23,559,232)
提取定期存款	Withdrawal of time deposits	23,559,232	35,880,903
購置物業、機器及設備	Purchase of property, plant and equipment	(532,866)	(65,426,236)
已收利息	Interest received	1,377,755	423,575
出售物業、機器及設備之所得款項	Proceeds from disposal of property, plant and equipment	-	3,100
投資活動(所用)所得現金淨額	NET CASH USED IN INVESTING ACTIVITIES	(27,377,933)	(52,677,890)
融資活動所用現金	CASH USED IN A FINANCING ACTIVITY		
支付租賃負債	Repayment of lease liabilities	(1,933,032)	(5,234,041)
現金及現金等值物(減少)增加淨額	NET DECREASE IN CASH AND CASH EQUIVALENTS	(7,944,008)	(31,424,637)
年初的現金及現金等值物	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	125,548,515	156,973,152
年終的現金及現金等值物	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	117,604,507	125,548,515
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	117,604,507	125,548,515

財務報表附註

截至2023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日頒布的《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」）頒布之《香港財務報告準則》修訂本，該等修訂本於2022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3號、
Amendments to HKFRS 3
香港財務報告準則第16號修訂本
Amendments to HKAS 16

香港會計準則第37號、
Amendments to HKAS 37
香港財務報告準則修訂本
Amendments to HKFRSs

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 2023

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 2022 for the preparation of the financial statements:

概念框架之參考
Reference to the Conceptual Framework
物業、廠房及設備：擬定用途前的所得款項
Property, Plant and Equipment – Proceeds before Intended Use
虧損性合約 – 履約成本
Onerous Contracts – Cost of Fulfilling a Contract
香港財務報告準則2018-2020之年度改進
Annual Improvements to HKFRSs 2018-2020

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)

已頒布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布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（包括由2020年10月至2022年2022年生效的修訂）
HKFRS 17 (including the October 2020 and February 2022 Amendments to HKFRS 17)
香港財務報告準則第10號及28號
Amendments to HKFRS 10 and HKAS 28

香港會計準則第16號修訂本
Amendments to HKFRS 16
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

¹ 於2023年1月1日或之後開始的年度期間生效。

² 於2024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¹

Insurance Contracts¹

投資者與其聯營公司或合資公司之間的資產出售或注資³

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

售後租回之租賃負債²

Lease Liability in a Sale and Leaseback²

將負債分類為流動或非流動負債及對香港詮釋第5號（2020年）之相關修訂²

Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 (2020)²

附帶契諾之非流動負債²

Non-current Liabilities with Covenants²

會計政策披露¹

Disclosure of Accounting Policies¹

會計估計的定義¹

Definition of Accounting Estimates¹

與單一交易所產生之資產及負債有關遞延稅項¹

Deferred Tax related to Assets and Liabilities arising from a Single Transaction¹

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

² Effective for annual periods beginning on or 1 January 2024.

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布的《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制。

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。

公平值乃於計量日市場參與者於有秩序交易中出售資產所收取或轉讓負債所支付之價格，而不論該價格為可直接觀察取得或可使用其他估值技術估計。於估計資產或負債之公平值時，監管局會考慮該等市場參與者於計量日對資產或負債定價時所考慮資產或負債之特點。於本綜合財務報表中作計量及／或披露用途之公平值乃按此基準釐定，惟不包括香港財務報告準則第2號「股份付款」範圍內之以股份付款交易、根據香港財務報告準則第16號「租賃」入賬之租賃交易及與公平值有若干類似之處但不屬公平值之計量，例如香港會計準則第2號「存貨」之可變現淨值或香港會計準則第36號「資產減值」之使用價值。

此外，就財務報告用途，根據公平值計量數據之可觀察程度及數據對公平值計量之整體重要程度，公平值計量劃分為第一級、第二級及第三級，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。

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.

3. 主要會計政策 (續)

客戶合約收益 (續)

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。

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。

3. Significant Accounting Policies (continued)

Revenue from contracts with customers (continued)

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.

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.



3. 主要會計政策 (續)

租賃 (續)

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；
- 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。

3. Significant Accounting Policies (continued)

Leases (continued)

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;
- 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.

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)

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。

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目相關資產的使用權，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。

3. Significant Accounting Policies (continued)

Leases (continued)

EAA as a lessee (continued)

Lease liabilities (continued)

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.

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.



3. 主要會計政策 (續)

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。

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。

3. Significant Accounting Policies (continued)

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.

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.

3. 主要會計政策 (續)

現金及現金等值物

於財務狀況表呈列的銀行結餘及現金包括(a)現金，包括手頭現金及活期存款，不包括受監管限制而導致有關結餘不再符合現金定義之銀行結餘；及(b)現金等值物，包括短期（一般原到期日為三個月或以下）、可隨時轉換為已知金額現金且價值變動風險不大之高流動性投資。現金等值物持作滿足短期現金承擔，而非用於投資或其他用途。

就現金流量表而言，現金及現金等值物包括上文所界定之現金及現金等值物。

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。

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）。

3. Significant Accounting Policies (continued)

Cash and cash equivalents

Bank balances and cash presented on the statement of financial position include: (a) cash, which comprises of cash on hand and demand deposits, excluding bank balances that are subject to regulatory restrictions that result in such balances no longer meeting the definition of cash; and (b) cash equivalents, which comprises of short-term (generally with original maturity of three months or less), highly liquid investments that are readily convertible to a known amount of cash and which are subject to an insignificant risk of changes in value. Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

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.

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.

3. 主要會計政策 (續)

金融工具 (續)

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)

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。

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.



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)

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。

(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；

3. Significant Accounting Policies (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

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.

(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;

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 (續)

- 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。

(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。

3. Significant Accounting Policies (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(i) Significant increase in credit risk (continued)

- 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.

(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.



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)

(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)

(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。

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.

3. 主要會計政策 (續)

金融工具 (續)

金融資產 (續)

取消確認財務資產 (續)

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結算表中確認。

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。

3. Significant Accounting Policies (continued)

Financial instruments (continued)

Financial assets (continued)

Derecognition of financial assets (continued)

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.

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.

3. 主要會計政策 (續)

僱員福利 (續)

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(2022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。

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。

3. Significant Accounting Policies (continued)

Employee benefits (continued)

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 (2022: HK\$1,500) per employee per month. EAA’s contributions to the MPF scheme are expensed as incurred.

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.

4. 關鍵會計判斷及估計不確定因素之主要來源 (續)

應收賬款之減值評估 (續)

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15披露。

5. 牌照費

牌照費總收入	Total licence fees
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4. Critical Accounting Judgment and Key Sources of Estimation Uncertainty

(continued)

Impairment assessment of debtors (continued)

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 15.

5. Licence Fees

		2023 港元 HK\$	2022 港元 HK\$
牌照費總收入	Total licence fees	83,845,607	83,966,066

6. 考試費

地產代理及營業員資格 考試	Estate agents and salespersons qualifying examinations
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6. Examination Fees

		2023 港元 HK\$	2022 港元 HK\$
地產代理及營業員資格 考試	Estate agents and salespersons qualifying examinations	9,444,300	8,732,100

7. 雜項收入

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，並於2022年6月完結。

8. 稅項

根據《稅務條例》第87條，監管局獲豁免繳納香港利得稅。

9. 物業、機器及設備

7. Sundry Income

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 completed in June 2022.

8. Taxation

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

9. Property, Plant and Equipment

		租賃土地及樓宇	租賃物業裝修	汽車	傢俬及裝置	設備	合計
		Leasehold land and buildings	Leasehold improvements	Motor vehicles	Furniture and fixtures	Equipment	Total
		港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$
成本	COST						
於2021年4月1日	At 1 April 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
添置	Additions	-	-	-	47,300	485,566	532,866
於2023年3月31日	At 31 March 2023	139,613,990	2,548,887	646,982	15,240,455	20,323,811	178,374,125
折舊	DEPRECIATION						
於2021年4月1日	At 1 April 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2022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
年內撥備	Provided for the year	2,792,280	921,257	194,095	3,002,308	615,795	7,525,735
於2023年3月31日	At 31 March 2023	9,991,601	1,397,316	630,808	9,720,796	18,692,614	40,433,135
賬面值	NET BOOK VALUES						
於2023年3月31日	At 31 March 2023	129,622,389	1,151,571	16,174	5,519,659	1,631,197	137,940,990
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



9. 物業、機器及設備 (續)

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：

租賃土地及樓宇	2%
租賃物業裝修	20% 或按租賃年期(倘少於五年)
汽車	30%
傢俬及裝置	20%
設備	20% 至 30%

9. Property, Plant and Equipment (continued)

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:

Leasehold land and buildings	2%
Leasehold improvements	20% or over the period of the lease term if it is less than 5 years
Motor vehicles	30%
Furniture and fixtures	20%
Equipment	20% to 30%

10. 使用權資產

10. 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2023年3月31日	As at 31 March 2023			
賬面金額	Carrying amount	2,240,536	112,045	2,352,581
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
截至2023年3月31日止年度	For the year ended 31 March 2023			
折舊費	Depreciation charge	1,740,041	84,048	1,824,089
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

		2023 港元 HK\$	2022 港元 HK\$
年內因租賃而流出的現金總額	Total cash outflow for leases during the year	(1,933,032)	(5,234,041)
年內使用權資產的添置金額	Additions to right-of-use assets during the year	-	5,220,123

10. 使用權資產 (續)

截至2023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。

11. 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32至67日（2022年：20至67日），按當時市場年利率介乎0.5%至5.07%（2022年：0.01%至0.3%）計算之短期銀行存款。

於2023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89,779,095港元的基金（2022年：67,749,796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111至319日（2022年：133日），按當時市場年利率4%至4.3%（2022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。

10. Right-of-use Assets (continued)

For the year ended 31 March 2023, 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.

11. 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 32 to 67 days (2022: 20 to 67 days) at prevailing market interest rates ranging from 0.5% to 5.07% per annum (2022: 0.01% to 0.3% per annum).

As at 31 March 2023, a fund of HK\$89,779,095 (2022: HK\$67,749,796) 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 short-term bank deposits with remaining tenure of ranging from 111 to 319 days (2022: 133 days) at prevailing market interest rate of 4% to 4.3% per annum (2022: 0.55% per annum).

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



12. 合約負債

12. Contract Liabilities

		2023 港元 HK\$	2022 港元 HK\$
遞延牌照費收入	Deferred licence fee income	70,220,380	69,984,347
已收牌照申請款項	Licence application fees received	3,929,271	3,968,246
		74,149,651	73,952,593

牌照費

Licence fees

		2023 港元 HK\$	2022 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	57,354,118	55,534,622

於報告期末，13,051,874港元的遞延牌照費收入（2022年：12,630,229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\$13,051,874 (2022: HK\$12,630,229) 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.

13. 租賃負債

13. Lease Liabilities

		2023 港元 HK\$	2022 港元 HK\$
應付的租賃負債：	Lease liabilities due:		
一年之內	Within one year	1,904,640	1,867,297
一年以上，但不超過兩年	Within a period of more than one year but not exceeding two years	558,861	1,904,640
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
		2,463,501	4,330,798
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)	(1,904,640)	(1,867,297)
在十二個月後到期的 應付金額	Amounts due for settlement after twelve months	558,861	2,463,501

14. 資本風險管理

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或用於其他項目。

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。

14. Capital Risk Management

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, if any, to acquire further office accommodation or to pursue other projects in future after setting aside sufficient fund for sustaining EAA's operation.

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.

15. 金融工具

a. 金融工具類別

15. Financial Instruments

a. Categories of financial instruments

		2023 港元 HK\$	2022 港元 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	2,833,359	164,584
已付按金	Deposit paid	802,891	580,621
定期存款、銀行結餘 及現金	Time deposits, bank balances and cash	169,386,561	149,107,747
		173,022,811	149,852,952
金融負債：	Financial liability:		
攤銷成本	Amortised costs		
應付賬款	Creditors	10,119,394	10,848,045

15. 金融工具 (續)

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、已付按金、定期存款、銀行結餘及現金、及應付賬款。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。

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。

15. Financial Instruments (continued)

b. Financial risk management objectives and policies

EAA's financial instruments include sundry receivables, deposit paid, time deposits, bank balances and cash and creditors. 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.

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.

15. 金融工具 (續)

b. 金融風險管理目標及政策 (續)

信貸風險 (續)

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2023年3月31日及2022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。

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，且並無任何逾期未還款項 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

15. Financial Instruments (continued)

b. Financial risk management objectives and policies (continued)

Credit risk (continued)

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 and deposit paid. 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 2023 and 2022, 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.

EAA's internal credit risk grading assessment comprises the following categories:

15. 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	
				2023 港元 HK\$	2022 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	2,833,359	164,584
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	802,891	580,621
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	169,386,561	149,107,747
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。

15. 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:

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.

15. 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 1 month - 1 year 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\$
2023年	2023						
應付賬款	Creditors	-	9,989,394	130,000	-	10,119,394	10,119,394
租賃負債	Lease liabilities	2	161,086	1,771,946	560,037	2,493,069	2,463,501
			10,150,480	1,901,946	560,037	12,612,463	12,582,895
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

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。

15. Financial Instruments (continued)

b. Financial risk management objectives and policies (continued)

Liquidity risk (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.

16. 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。

16. 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2021年4月1日	At 1 April 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
融資現金流	Financing cash flow	(1,933,032)
利息支出	Interest expense	65,735
於2023年3月31日	At 31 March 2023	2,463,501

地產代理監管局

香港柴灣利眾街24號東貿廣場7樓

Estate Agents Authority

7/F, E-Trade Plaza, 24 Lee Chung Street,
Chai Wan, Hong Kong



www.eaa.org.hk

