

THE WING ON (HOLDINGS) LIMITED RETIREMENT FUND
30/F WING ON HOUSE
71 DES VOEUX ROAD
CENTRAL
HONG KONG

ATTN : MS ANNA YEUNG
GROUP ACCOUNTANT

Reg No : R000114(6)

21 September 2018

Dear Customer

**IMPORTANT DOCUMENT
OCCUPATIONAL RETIREMENT SCHEMES ORDINANCE
ANNUAL AUDIT FOR THE YEAR ENDED 31 AUGUST 2018**

*Under the above Ordinance we, as the administrator of your Staff Retirement Scheme, are required to keep proper accounts and records as regards all assets, liabilities and financial transactions of your Scheme, cause to be prepared in relation to the financial statement as regards your Scheme and to ensure that the financial statement as regards your Scheme are audited within 6 months (i.e. by 28/02/2019) of the financial year end of your Scheme. We have engaged KPMG ("the Administrator's Auditor") to carry out the audit of your Scheme's financial statement. One objective of that audit is to ensure that all the employers under your Scheme have provided proper funding. In accordance with section 20 (7A) of the Ordinance, you requires to appoint an **independent auditor/auditors** ("the Employer's Auditor(s)") to audit your Scheme within 4 months of the financial year end of your Scheme. The task of the Employer's Auditors is to check the records of all the employers in your Scheme and to supply information so obtained to KPMG.*

Moreover, the financial statement of your Scheme as at 31/08/2018 will have to be audited and a report will be sent to the ORSO Schemes Section of the Mandatory Provident Fund Schemes Authority by 28/02/2019.

For us to meet the above-mentioned deadline, please be reminded that you are required to return the completed **Forms A & B** together with the cheque for **HK\$1,200 to KPMG before 30/11/2018**.

WHAT YOU MUST DO NOW :

1. Attached please find **Forms A & B, Notes to the Employer and Notes to the Employer's Auditors**. Please sign on the last page of Form B(s) and ask the **Employer's Auditor(s)** to complete and sign on Form A after considering the information provided from our records contained in Form B.
2. Please pass the **Notes to the Employer and Notes to the Employer's Auditors** to all the employers under your Scheme and Employers' Auditor(s) if there are more than one employer under your Scheme.
3. Note that these Forms A & B are very important documents, please make sure that you put them in a safe place and arrange for the audit completed on time.
4. **Return completed Forms A & B together with the cheque for HK\$1,200*** made payable to "KPMG". Please write your Scheme ID and ORSO registration number at the back of the cheque and send the forms and cheque to KPMG before 30/11/2018:-

Please send the completed Forms A & B to the KPMG at the following address:-

KPMG
11th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
Attn: Ms Catherine Chau (Department FS2)

Ref: 478330 HSBC ORSO

** This is the Auditor's Fee charged by KPMG for the audit performed for your Scheme.*

Please note that the Auditor's Fee is on registration number basis. You only need to send HK\$1,200 in total for one registered scheme. No receipt will be issued by KPMG.

5. **If KPMG does not receive the Auditor's Fee by 30/11/2018, we will arrange to settle the fee to KPMG by deducting the amount from the forfeiture account of your Scheme, if applicable.**
6. Please be advised that **KPMG will qualify** the financial statement of your Scheme if they do not receive the Forms A & B **before the statutory deadline**. The Registrar of Occupational Retirement Schemes will follow up with you for the non-submission of Forms A & B.

Pursuant to section 20(8) of the Ordinance, an employer who fails to comply with the Ordinance commits an offence and shall be liable on summary conviction to a fine of HK\$10,000.

Please therefore ensure that you send the completed Forms A & B together with your cheque to KPMG without delay.

Please note that if you have not submitted the Forms A & B for the previous financial year(s) of your Scheme, please send the respective completed Forms A & B together with the documents as specified in point 4 above to KPMG before the statutory deadline.

7. Please note our above-mentioned submission date, i.e. **30/11/2018**. No reminder letters will be sent.

8. If you cannot submit the Forms A & B to KPMG before the statutory deadline, you should obtain prior approval from the Registrar of Occupational Retirement Schemes for extension of the submission of Forms A & B by sending a letter to the Registrar at the following address:-

Mandatory Provident Fund Schemes Authority
(ORSO Schemes Section)
Level 8 Tower 1
Kowloon Commerce Centre
51 Kwai Cheong Road
Kwai Chung
Hong Kong

Please also send us a copy of the letter for our record.

ENQUIRIES - Should you have any queries or need any assistance, please call our customer service hotline on 2288 6655. Please **DO NOT** call KPMG.

Yours faithfully

Retirement Benefits Administration

Encl

This is a computer-generated letter; a signature is not required.

親愛的客戶：

職業退休計劃條例

截至二零一八年八月三十一日止核算年度

根據上述條例規定，本公司作為 貴公司員工退休計劃行政管理人，必須為 貴計劃內之所有資產、負債及財務往來，備存妥善的賬目及紀錄，並須於 貴計劃的財政年度結束後六個月內(即於二零一九年二月二十八日之前)安排就該年度製備 貴計劃的財務報表及將該財務報表交由核數師審計。本公司已聘任畢馬威會計師事務所進行有關之審計工作。

審計的主要目的在於確保 貴計劃內之所有僱主已為該計劃提供適當供款及真實而中肯地反映在 貴計劃的財務報表上。根據上述條例第 20 (7A) 條亦規定 貴公司須委任獨立核數師(僱主核數師)於該計劃財政年度結束後四個月內審核有關賬目。僱主核數師需查核 貴計劃內之所有僱主之紀錄並將已查核之有關資料提供與畢馬威會計師事務所。

因此， 貴計劃截至二零一八年八月三十一日之財務報表，須於二零一九年二月二十八日審核完畢，並必須將有關報告於該日前送交強制性公積金計劃管理局 - 職業退休計劃組。

本公司為能配合以上已定之限期，敬希閣下於二零一八年十一月三十日前將表格 A 及 B 連同港幣 1,200 元支票寄回畢馬威會計師事務所。

現謹請 貴公司必須辦妥以下事宜

1. 隨函附上表格 A 及 B，【僱主注意事項】及【僱主核數師注意事項】。請 貴公司在表格 B 末頁簽名，並安排僱主核數師查核表格 B 所載由本公司提供之資料後，填妥及簽署表格 A。
2. 若 貴計劃中有超過一個僱主及僱主核數師，請將【僱主注意事項】及【僱主核數師注意事項】轉交有關僱主及僱主核數師。
3. 請注意，表格 A 及 B 均為重要文件，故此請妥存有關文件，並安排準時完成審核之工作。
4. 請於二零一八年十一月三十日前將表格 A 及 B 連同港幣 1,200 元支票*，抬頭人書 KPMG，並於支票背面寫上有關計劃號碼及註冊計劃編號寄回畢馬威會計師事務所：

請將表格 A 及 B 寄回下列地址:-

KPMG
11th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
Attn: Ms Catherine Chau (Department FS2)

Ref: 478330 HSBC ORSO

*此費用是畢馬威會計師事務所審計 貴計劃所收取之核數費用。

請注意，核數費用是按每個註冊計劃計算， 貴僱主只須就每個註冊計劃繳付總數港幣 1,200 元。畢馬威會計師事務所將不會另行發出收據。

5. 如畢馬威會計師事務所於二零一八年十一月三十日前仍未收到港幣 1,200 元核數費用，本公司將會於 貴計劃之歸還僱主利益之戶口中扣除該等費用交還畢馬威會計師事務所(如適用)。

6. 若畢馬威會計師事務所未能於法定限期前妥收有關表格 A 及 B，將會就 貴計劃之財務報表不給予任何意見，僱主亦將會因此而需要於日後向職業退休計劃註冊處處長作出合理之書面解釋。

根據職業退休計劃條例第 20(8)條，任何僱主不遵守職業退休計劃條例，即屬違法，循簡易程序定罪後，可處罰款港幣壹萬元。

故此請確保將完成的表格 A 及 B 連同支票寄交畢馬威會計師事務所，以免延誤。

請注意，如 貴公司沒有送交過往計劃財政年度之已審核的表格 A 及 B，請將有關表格連同上述標題 4 所列之文件一并送交與畢馬威會計師事務所。

7. 請謹記於二零一八年十一月三十日前交回所需表格及支票。本公司將不作另行通知。

8. 若 貴公司未能於法例規定的限期前送交表格與畢馬威會計師事務所，則 貴公司必須致函與職業退休計劃註冊處處長並獲得處長之預先批准，地址如下：

強制性公積金計劃管理局
(職業退休計劃組)
香港葵涌葵昌路 51 號
九龍貿易中心 1 座 8 樓

並請將該信之副本寄給本公司存案。

如有任何查詢或需要協助，請致電本公司的客戶服務部 2288 6655。謹請不要致電畢馬威會計師事務所。

退休福利行政部 謹啟

2018 年 9 月 21 日

附件

電腦編印函件不需簽署。

**NOTES TO THE EMPLOYER -
DEFINED CONTRIBUTION SCHEMES**

This note is prepared with the intent to facilitate you, as the employer, in handling Forms A & B in respect of your registered scheme for the ORSO Audit.

We believe that one critical factor to a smooth audit process is a clear understanding of what all the figures presented in the Form B represent. Hence, we have taken steps to provide definition for each of the terms appeared on the Form B and these were listed out in the “Notes to the Employer’s Auditors”. **Please pass the “Notes to the Employer’s Auditors” to your independent auditor(s)** for reconciling your own records with those kept by us in respect of your registered scheme. Hoping this will help meet our mutual goal of submitting the Annual Return on your behalf by the statutory deadline.

IMPORTANT NOTES

1. **Return Date of Forms A & B**
Before 30/11/2018, please return the completed **Forms A & B** together with the cheque of **HK\$1,200** to KPMG.

Please send the completed Forms A & B to the KPMG at the following address:-

KPMG
11th Floor, Prince’s Building
10 Chater Road
Central, Hong Kong
Attn: Ms Catherine Chau (Department FS2)

Ref: 478330 HSBC ORSO

Please note that if you have not submitted the Forms A & B for the previous financial year(s), please send the respective completed Forms A & B together with the above-mentioned documents for the current financial year to KPMG before the statutory deadline.

2. **Employer’s Auditor(s)**

It means an **Independent Auditor** who is not an internal auditor in your company.

3. Complete Information

Incomplete information may result in delay of the annual audit or qualified statements issued in respect of your scheme. Please ensure to send the audited Forms A & B to KPMG by 30/11/2018 to allow time for the possible back and forth queries afterwards.

The Forms A & B will be returned to the employer's auditor(s) for further clarification if KPMG find any contributions not paid according to the Scheme Rules and which have not been indicated by the employer's auditor(s) on the Form B when performing the audit. **We and KPMG will not be responsible for any delay caused by the employer's auditor(s).**

4. Standard Format of Forms A & B

Please use the Forms A & B prepared by HSBC Life (International) Limited. We will not be responsible for any delay caused by the employer's auditor(s) not using the standard format of Forms A & B.

5. Outstanding Contributions

Please send in all outstanding “contributions receivable” as quickly as possible, otherwise your financial statements may be qualified by KPMG.

6. Audit for NIL Contributions

Please note that all Forms B are required to be audited even if no contribution was recorded during the financial year.

7. Audit for Terminated Employer(s)

The audit for Forms A & B is required for all the employer(s) under the scheme even if the employer(s) have been terminated during the financial year.

**NOTES TO THE EMPLOYER'S AUDITORS -
DEFINED CONTRIBUTION SCHEMES**

This note is prepared with the intent to facilitate you, as the employer's auditor, in reconciling the relevant employer's records with those kept by us in respect of the registered scheme.

We believe that one critical factor to a smooth audit process is a clear understanding of what all the figures presented in the Form B represent. Hence, we have taken steps to provide definition for each of the terms appeared on the Form B as listed below. Hoping this will help meet our mutual goal of submitting the Annual Return on your behalf by the statutory deadline.

DEFINITIONS OF TERMS ON FORM B

1. No. of Contributing Members

The number of members for which contribution payments were made in the period.

2. Total Payroll of Members on which Contributions are Based

The total payroll is the amount on which contributions are calculated. This does **not** refer to the total payroll record of the employer and excludes salaries for members on unpaid leave or where contributions are suspended. The payroll on Form B is based on the members' contributions grossed up by the relevant contribution rates specified in the rules of the scheme.

Any differences from actual payroll for participating members (including rounding differences) should be quantified.

Where contributions are paid on a quarterly or annual basis, the "TOTAL PAYROLL OF MEMBERS ON WHICH CONTRIBUTIONS ARE BASED" will be the salary for the payment period and will not be broken down on a monthly basis.

3. % of Payroll

This refers to the contribution rates expressed as a percentage of payroll. Any differences should be annotated on Form B.

The contributions in Form B should be paid according to the contribution rates as stipulated in the Scheme Rules. Any discrepancies should be quantified with explanation and marked in the Form B.

4. Date Received

This is the date payments received by the administrator of the Scheme. Where the payment dates recorded by the employer differ by more than 14 days, the actual payment date should be annotated on Form B.

5. Total Contributions Paid/Payable in the Current Financial Year

The contributions paid or payable should be the gross contribution amount before settling the forfeitures, if any.

6. Special Contributions Paid

This refers to contributions other than normal contributions. It includes additional voluntary contributions made by members, lump sum payments and installments paid to the scheme in respect of past service and special contributions.

Any amount paid into the scheme upon transfer of members from other schemes is excluded.

BACK-PAY

Back-pay contributions are recorded in the period when contributions are paid for the retroactive contribution month. Hence, the total payroll of members for this particular period will be adjusted correspondingly.

DISCREPANCIES

1. Form A should **not** be qualified if small rounding errors lead to discrepancies in contributions.
2. Where there are minor differences in the monthly contributions but the total contributions for the year are correct, Form A should **not** be qualified but attention may be drawn to the fact. Such discrepancies may be due to changes in membership near the month-end not being recorded by the administrator until the following month.
3. Where the amounts of contributions receivable as at the financial year end are incorrect, the correct amount should be annotated on Form B together with the reason for the discrepancy given if known.
4. Where contributions receivable as at the financial year end have been paid when Forms A & B are completed, the payment date as recorded by the employer should be added to Form B.
5. Reasons for discrepancies including rounding and timing differences should be given where they are known. Discrepancies should be shown for each contribution period in total.
6. Where discrepancies as referred to the above-mentioned **do not** result in the qualification of Form A, they should be annotated on Form B rather than being detailed as an appendix to Form A.
7. Special and additional voluntary contributions must be quantified with explanation.

IMPORTANT NOTES

1. **Return Date of Forms A & B**
Before 30/11/2018, please return the completed **Forms A & B** together with the cheque of **HK\$1,200** to KPMG.

Please send the completed Forms A & B to the KPMG at the following address:-

KPMG
11th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
Attn: Ms Catherine Chau (Department FS2)

Ref: 478330 HSBC ORSO

Please note that if the employer(s) have not submitted the Forms A & B for the previous financial year(s), please send the respective completed Forms A & B together with the above-mentioned documents for the current financial year to KPMG before the statutory deadline.

2. **Complete Information**

Incomplete information may result in delay of the annual audit or qualified statements issued in respect of your scheme. Please ensure to send the audited Forms A & B to KPMG by 30/11/2018 to allow time for the possible back and forth queries afterwards.

The Forms A & B will be returned to you for further clarification if KPMG find any contributions not paid according to the Scheme Rules and which have not been indicated by you on the Form B when performing the audit. **We and KPMG will not be responsible for any delay caused by you.**

3. **Standard Format of Forms A & B**

Please use the **Forms A & B prepared by HSBC Life (International) Limited**. We will not be responsible for any delay caused by your not using the standard format of Forms A & B.

4. **Audit for NIL Contribution**

Please note that **all Forms B are required to be audited even if no contribution was recorded during the financial year.**

5. **Audit for Terminated Employer(s)**

The audit for Forms A & B is required for all the employer(s) under the scheme even if the employer(s) have been terminated during the financial year.

6. **Quantification on Contribution Discrepancies**

The contributions in Form B should be paid according to the Scheme Rules in respect of these members. Any discrepancies must be quantified with explanation and marked in the Form B.

Occupational Retirement Schemes Ordinance (Cap. 426)
("the Ordinance")

The Employer's Auditor's Statement to the
Administrator's Auditor under section 20(7A) of the Ordinance

Scheme ID : 93028780

Name of the Relevant Employer : WING ON (HOLDINGS) LIMITED, THE

("the relevant employer")

Name of the Occupational Retirement Scheme : WING ON (HOLDINGS) LIMITED STAFF
RETIREMENT FUND SCHEME, THE

("the scheme")

Registration No. of the Scheme : R000114(6)

Types of scheme (indicate by a "X" in the appropriate boxes) :-

Defined contribution

X

Defined benefit

| | |

Governed by trust

X

Subject of or regulated by insurance arrangement

| | |

Participating in a pooling agreement :-

Yes | X |

No | | |

If "Yes", name of pooling
agreement : HSBC POOLED PROVIDENT PLAN

Participating in a group scheme
(see paragraph 10 of
Registrar's Guidelines) :-

Yes | X |

No | | |

If "Yes", name of representative
employer : WING ON (HOLDINGS) LIMITED, THE

Name of employer's auditor : _____

Name of administrator's auditor : KPMG

Address of administrator's auditor: 8/F PRINCE'S BUILDING

10 CHATER ROAD CENTRAL, HONG KONG

* I/We, _____, of
(name of employer's auditor)

(address of employer's auditor)
being the employer's auditor duly appointed under section 20 (7B) (a) of the Ordinance, hereby state as follows :-

1. * I / We have completed procedures on the Statement on Details of Contributions (Form B attached) for the financial year ended 2020/08/31 in so far as they relate to the Scheme, having regard to the guidelines issued by the Registrar and in accordance with the pronouncements issued by the Hong Kong Institute of Certified Public Accountants.

2. Based on these procedures in *my/our opinion :-

(a) proper accounts and records *have / have not been kept in relation to contributions; and

(b) the Statement on Details of Contributions is in accordance with the books and records of the relevant employer
(*except as noted here-under) :

(Signature and Name of employer's auditor)

(Date)

(Place)

* Delete whichever is not applicable.
(This Form and the attached Form B should be returned directly to the administrator's auditor.)

APPENDIX TO FORM-A FOR PAY CENTRE(S)

The FORM-B(s) that included in this FORM-A:

<u>Registration No.</u>	<u>Scheme ID</u>	<u>Pay Centre ID</u>
R000114(6)	93028780	0000

F O R M - B

Scheme ID : 93028780
 Registration No. : R000114(6)
 Name of the Relevant Employer : WING ON (HOLDINGS) LIMITED, THE
 Name of Scheme : WING ON (HOLDINGS) LIMITED STAFF RETIREMENT FUND SCHEME, THE
 Pay Centre : 0000 THE WING ON (HOLDINGS) LIMITED

Date : 2020/07/29

Statement on details of contributions for the financial year ended 2020/08/31

I. Contributions paid in the current financial year:-

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contribution paid in the current financial year	Date received
		<u>HKD</u>	<u>% of Payroll</u>	<u>Amount</u> HKD	<u>% of Payroll</u>	<u>Amount</u> HKD	<u>HKD</u>	
<u>(i) Contributions in respect of previous financial years</u>								
Total		<u>-----</u> .00		<u>-----</u> .00		<u>-----</u> .00	<u>-----</u> .00	

To be completed by Employer's Auditor if total of I(i) above differs from Employer's records

Total of I(i) above per employer's records

Difference

Reason : _____

 =====

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions paid in the current financial year	Date received	(A) Total contributions paid for the current financial year
		HKD	% of	Amount	% of	Amount	HKD		
			Payroll		Payroll				
			HKD		HKD				
<u>(ii) Contributions in respect of current financial year</u>		-----	-----	-----	-----				
Total		<u>.00</u>		<u>.00</u>		<u>.00</u>	<u>.00</u>	(A)	<u>.00</u>
Grand total (i) & (ii)		<u>.00</u>		<u>.00</u>		<u>.00</u>	<u>.00</u>		

To be completed by Employer's Auditor if total of I(ii) above differs from Employer's records

Total of I(ii) above per employer's records

Difference

Reason : _____

=====

II. Contributions payable in respect of the current and previous financial years not paid as at the end of the current financial year :-

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions outstanding as at the end of the current financial year	Date received by administrator (after the end of the current financial year)
		HKD	% of Payroll	Amount HKD	% of Payroll	Amount HKD	HKD	

(i) Payable in respect of previous financial years

Total		----- .00		----- .00		----- .00	----- .00	
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To be completed by Employer's Auditor if total of II(i) above differs from Employer's records

Total of II(i) above per employer's records

Difference

Reason : _____

=====

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions outstanding as at the end of the current financial year	Date received by administrator (after the end of the current financial year)	(B) Total contributions payable for the current financial year
			% of		% of				
		HKD	Payroll	Amount	Payroll	Amount	HKD		HKD
				HKD		HKD			
(ii) Payable in respect of current financial year									
		-----		-----		-----			
Total		.00		.00		.00	.00	(B)	.00
Grand total (i) & (ii)		.00		.00		.00	.00	(A + B)	.00

To be completed by Employer's Auditor if total of II(ii) above differs from Employer's records

Total of II(ii) above per employer's records

Difference

Reason : _____

=====

Other contributions

III. Special Contributions paid by the relevant employer to the Scheme during the current financial year :

	<u>Amount</u>	<u>Date received by administrator</u>	<u>Nature</u>
	<u>HKD</u>		

Total	.00		

To be completed by Employer's Auditor if total of III above differs from Employer's records

Total of III per employer's records

Difference

Reason : _____

IV. Additional Voluntary Contributions paid by the members of the Scheme during the current financial year :

	<u>Amount</u>	<u>Date received by administrator</u>	<u>Nature</u>
	<u>HKD</u>		

Total	.00		

To be completed by Employer's Auditor if total of IV above differs from Employer's records

Total of IV per employer's records

Difference

Reason : _____

We hereby confirm that the above information has been correctly compiled from the books and records maintained by us.

This Form-B is generated by The Hongkong and Shanghai Banking Corporation Limited

If the employer's records of the contribution amounts are not equal to the above records kept by the administrator, please circle the no. before the reason for the discrepancies found :-

1. Under-contribution/over-contribution made by the employer
2. Rounding difference
3. Different cut-off month/day
4. Backpayments
5. No contribution for members with no paid leave/partial contribution for new enrolments or leavers
6. Wrongly input by administrator
7. Contributions include forfeiture offset

Signature

Name of person signing

Title or position

Date

F O R M - A

Occupational Retirement Schemes Ordinance (Cap. 426)
("the Ordinance")

The Employer's Auditor's Statement to the
Administrator's Auditor under section 20(7A) of the Ordinance

Scheme ID : 93028780

Name of the Relevant Employer : WELL HANDLED LIMITED

("the relevant employer")

Name of the Occupational Retirement Scheme : WING ON (HOLDINGS) LIMITED STAFF
RETIREMENT FUND SCHEME, THE

("the scheme")

Registration No. of the Scheme : R000114(6)

Types of scheme (indicate by a "X" in the appropriate boxes) :-

Defined contribution

X

Defined benefit

| | |

Governed by trust

X

Subject of or regulated by insurance arrangement

| | |

Participating in a pooling agreement :-

Yes | X |

No | | |

If "Yes", name of pooling
agreement : HSBC POOLED PROVIDENT PLAN

Participating in a group scheme
(see paragraph 10 of
Registrar's Guidelines) :-

Yes | X |

No | | |

If "Yes", name of representative
employer : WING ON (HOLDINGS) LIMITED, THE

Name of employer's auditor : _____

Name of administrator's auditor : KPMG

Address of administrator's auditor: 8/F PRINCE'S BUILDING

10 CHATER ROAD CENTRAL, HONG KONG

* I/We, _____, of
(name of employer's auditor)

(address of employer's auditor)
being the employer's auditor duly appointed under section 20 (7B) (a) of the Ordinance, hereby state as follows :-

1. * I / We have completed procedures on the Statement on Details of Contributions (Form B attached) for the financial year ended 2020/08/31 in so far as they relate to the Scheme, having regard to the guidelines issued by the Registrar and in accordance with the pronouncements issued by the Hong Kong Institute of Certified Public Accountants.

2. Based on these procedures in *my/our opinion :-

(a) proper accounts and records *have / have not been kept in relation to contributions; and

(b) the Statement on Details of Contributions is in accordance with the books and records of the relevant employer
(*except as noted here-under) :

(Signature and Name of employer's auditor)

(Date)

(Place)

* Delete whichever is not applicable.
(This Form and the attached Form B should be returned directly to the administrator's auditor.)

APPENDIX TO FORM-A FOR PAY CENTRE(S)

The FORM-B(s) that included in this FORM-A:

<u>Registration No.</u>	<u>Scheme ID</u>	<u>Pay Centre ID</u>
R000114(6)	93028780	0001

F O R M - B

Scheme ID : 93028780
 Registration No. : R000114(6)
 Name of the Relevant Employer : WELL HANDLED LIMITED
 Name of Scheme : WING ON (HOLDINGS) LIMITED STAFF RETIREMENT FUND SCHEME, THE
 Pay Centre : 0001 WELL HANDLED LIMITED

Date : 2020/07/29

Statement on details of contributions for the financial year ended 2020/08/31

I. Contributions paid in the current financial year:-

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contribution paid in the current financial year	Date received
		HKD	% of Payroll	Amount	% of Payroll	Amount	HKD	
			HKD		HKD			
<u>(i) Contributions in respect of previous financial years</u>								
Total		----- .00		----- .00		----- .00	----- .00	

To be completed by Employer's Auditor if total of I(i) above differs from Employer's records

Total of I(i) above per employer's records

Difference

Reason : _____

 =====
 =====
 =====

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions paid in the current financial year	Date received	(A) Total contributions paid for the current financial year
		HKD	% of	Amount	% of	Amount	HKD		
			Payroll		Payroll				
			HKD		HKD				
<u>(ii) Contributions in respect of current financial year</u>		-----	-----	-----	-----				
Total		.00		.00		.00	.00	(A)	.00
Grand total (i) & (ii)		.00		.00		.00	.00		

To be completed by Employer's Auditor if total of I(ii) above differs from Employer's records

Total of I(ii) above per employer's records

Difference

Reason : _____

=====

II. Contributions payable in respect of the current and previous financial years not paid as at the end of the current financial year :-

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions outstanding as at the end of the current financial year	Date received by administrator (after the end of the current financial year)
		HKD	% of Payroll	Amount HKD	% of Payroll	Amount HKD	HKD	

(i) Payable in respect of previous financial years

Total		----- .00		----- .00		----- .00	----- .00	
-------	--	--------------	--	--------------	--	--------------	--------------	--

To be completed by Employer's Auditor if total of II(i) above differs from Employer's records

Total of II(i) above per employer's records

Difference

Reason : _____

=====

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions outstanding as at the end of the current financial year	Date received by administrator (after the end of the current financial year)	(B) Total contributions payable for the current financial year
			% of		% of				
		HKD	Payroll	Amount	Payroll	Amount	HKD		HKD
				HKD		HKD			
<u>(ii) Payable in respect of current financial year</u>									
		-----		-----		-----			
Total		.00		.00		.00	.00	(B)	.00
Grand total (i) & (ii)		.00		.00		.00	.00	(A + B)	.00

To be completed by Employer's Auditor if total of II(ii) above differs from Employer's records

Total of II(ii) above per employer's records

Difference

Reason : _____

=====

Other contributions

III. Special Contributions paid by the relevant employer to the Scheme during the current financial year :

	<u>Amount</u>	<u>Date received by administrator</u>	<u>Nature</u>
	<u>HKD</u>		

Total	.00		

To be completed by Employer's Auditor if total of III above differs from Employer's records

Total of III per employer's records

Difference

Reason : _____

IV. Additional Voluntary Contributions paid by the members of the Scheme during the current financial year :

	<u>Amount</u>	<u>Date received by administrator</u>	<u>Nature</u>
	<u>HKD</u>		

Total	.00		

To be completed by Employer's Auditor if total of IV above differs from Employer's records

Total of IV per employer's records

Difference

Reason : _____

We hereby confirm that the above information has been correctly compiled from the books and records maintained by us.

This Form-B is generated by The Hongkong and Shanghai Banking Corporation Limited

If the employer's records of the contribution amounts are not equal to the above records kept by the administrator, please circle the no. before the reason for the discrepancies found :-

1. Under-contribution/over-contribution made by the employer
2. Rounding difference
3. Different cut-off month/day
4. Backpayments
5. No contribution for members with no paid leave/partial contribution for new enrolments or leavers
6. Wrongly input by administrator
7. Contributions include forfeiture offset

Signature

Name of person signing

Title or position

Date

THE INCORPORATED MANAGEMENT COMMITTEE OF LOK SIN TONG LEUNG KAU KUI COLLEGE
26-28 HOSPITAL ROAD
WEST POINT
HONG KONG

ATTN : -

THE PRINCIPAL

Reg No : R000235(5)

21 September 2018

Dear Customer

**IMPORTANT DOCUMENT
OCCUPATIONAL RETIREMENT SCHEMES ORDINANCE
ANNUAL AUDIT FOR THE YEAR ENDED 31 AUGUST 2018**

*Under the above Ordinance we, as the administrator of your Staff Retirement Scheme, are required to keep proper accounts and records as regards all assets, liabilities and financial transactions of your Scheme, cause to be prepared in relation to the financial statement as regards your Scheme and to ensure that the financial statement as regards your Scheme are audited within 6 months (i.e. by 28/02/2019) of the financial year end of your Scheme. We have engaged KPMG ("the Administrator's Auditor") to carry out the audit of your Scheme's financial statement. One objective of that audit is to ensure that all the employers under your Scheme have provided proper funding. In accordance with section 20 (7A) of the Ordinance, you requires to appoint an **independent auditor/auditors** ("the Employer's Auditor(s)") to audit your Scheme within 4 months of the financial year end of your Scheme. The task of the Employer's Auditors is to check the records of all the employers in your Scheme and to supply information so obtained to KPMG.*

Moreover, the financial statement of your Scheme as at 31/08/2018 will have to be audited and a report will be sent to the ORSO Schemes Section of the Mandatory Provident Fund Schemes Authority by 28/02/2019.

For us to meet the above-mentioned deadline, please be reminded that you are required to return the completed **Forms A & B** together with the cheque for **HK\$1,200 to KPMG before 30/11/2018.**

WHAT YOU MUST DO NOW :

1. Attached please find **Forms A & B, Notes to the Employer and Notes to the Employer's Auditors**. Please sign on the last page of Form B(s) and ask the **Employer's Auditor(s)** to complete and sign on Form A after considering the information provided from our records contained in Form B.
2. Please pass the **Notes to the Employer and Notes to the Employer's Auditors** to all the employers under your Scheme and Employers' Auditor(s) if there are more than one employer under your Scheme.
3. Note that these Forms A & B are very important documents, please make sure that you put them in a safe place and arrange for the audit completed on time.
4. **Return completed Forms A & B together with the cheque for HK\$1,200*** made payable to "KPMG". Please write your Scheme ID and ORSO registration number at the back of the cheque and send the forms and cheque to KPMG before 30/11/2018:-

Please send the completed Forms A & B to the KPMG at the following address:-

KPMG
11th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
Attn: Ms Catherine Chau (Department FS2)

Ref: 478330 HSBC ORSO

** This is the Auditor's Fee charged by KPMG for the audit performed for your Scheme.*

Please note that the Auditor's Fee is on registration number basis. You only need to send HK\$1,200 in total for one registered scheme. No receipt will be issued by KPMG.

5. **If KPMG does not receive the Auditor's Fee by 30/11/2018, we will arrange to settle the fee to KPMG by deducting the amount from the forfeiture account of your Scheme, if applicable.**
6. Please be advised that **KPMG will qualify** the financial statement of your Scheme if they do not receive the Forms A & B **before the statutory deadline**. The Registrar of Occupational Retirement Schemes will follow up with you for the non-submission of Forms A & B.

Pursuant to section 20(8) of the Ordinance, an employer who fails to comply with the Ordinance commits an offence and shall be liable on summary conviction to a fine of HK\$10,000.

Please therefore ensure that you send the completed Forms A & B together with your cheque to KPMG without delay.

Please note that if you have not submitted the Forms A & B for the previous financial year(s) of your Scheme, please send the respective completed Forms A & B together with the documents as specified in point 4 above to KPMG before the statutory deadline.

7. Please note our above-mentioned submission date, i.e. **30/11/2018**. No reminder letters will be sent.

8. If you cannot submit the Forms A & B to KPMG before the statutory deadline, you should obtain prior approval from the Registrar of Occupational Retirement Schemes for extension of the submission of Forms A & B by sending a letter to the Registrar at the following address:-

Mandatory Provident Fund Schemes Authority
(ORSO Schemes Section)
Level 8 Tower 1
Kowloon Commerce Centre
51 Kwai Cheong Road
Kwai Chung
Hong Kong

Please also send us a copy of the letter for our record.

ENQUIRIES - Should you have any queries or need any assistance, please call our customer service hotline on 2288 6655. Please **DO NOT** call KPMG.

Yours faithfully

Retirement Benefits Administration

Encl

This is a computer-generated letter; a signature is not required.

親愛的客戶：

職業退休計劃條例

截至二零一八年八月三十一日止核算年度

根據上述條例規定，本公司作為 貴公司員工退休計劃行政管理人，必須為 貴計劃內之所有資產、負債及財務往來，備存妥善的賬目及紀錄，並須於 貴計劃的財政年度結束後六個月內(即於二零一九年二月二十八日之前)安排就該年度製備 貴計劃的財務報表及將該財務報表交由核數師審計。本公司已聘任畢馬威會計師事務所進行有關之審計工作。

審計的主要目的在於確保 貴計劃內之所有僱主已為該計劃提供適當供款及真實而中肯地反映在 貴計劃的財務報表上。根據上述條例第 20 (7A) 條亦規定 貴公司須委任獨立核數師(僱主核數師)於該計劃財政年度結束後四個月內審核有關賬目。僱主核數師需查核 貴計劃內之所有僱主之紀錄並將已查核之有關資料提供與畢馬威會計師事務所。

因此， 貴計劃截至二零一八年八月三十一日之財務報表，須於二零一九年二月二十八日審核完畢，並必須將有關報告於該日前送交強制性公積金計劃管理局 - 職業退休計劃組。

本公司為能配合以上已定之限期，敬希閣下於二零一八年十一月三十日前將表格 A 及 B 連同港幣 1,200 元支票寄回畢馬威會計師事務所。

現謹請 貴公司必須辦妥以下事宜

1. 隨函附上表格 A 及 B，【僱主注意事項】及【僱主核數師注意事項】。請 貴公司在表格 B 末頁簽名，並安排僱主核數師查核表格 B 所載由本公司提供之資料後，填妥及簽署表格 A。
2. 若 貴計劃中有超過一個僱主及僱主核數師，請將【僱主注意事項】及【僱主核數師注意事項】轉交有關僱主及僱主核數師。
3. 請注意，表格 A 及 B 均為重要文件，故此請妥存有關文件，並安排準時完成審核之工作。
4. 請於二零一八年十一月三十日前將表格 A 及 B 連同港幣 1,200 元支票*，抬頭人書 KPMG，並於支票背面寫上有關計劃號碼及註冊計劃編號寄回畢馬威會計師事務所：

請將表格 A 及 B 寄回下列地址:-

KPMG
11th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
Attn: Ms Catherine Chau (Department FS2)

Ref: 478330 HSBC ORSO

*此費用是畢馬威會計師事務所審計 貴計劃所收取之核數費用。

請注意，核數費用是按每個註冊計劃計算， 貴僱主只須就每個註冊計劃繳付總數港幣 1,200 元。畢馬威會計師事務所將不會另行發出收據。

5. 如畢馬威會計師事務所於二零一八年十一月三十日前仍未收到港幣 1,200 元核數費用，本公司將會於 貴計劃之歸還僱主利益之戶口中扣除該等費用交還畢馬威會計師事務所(如適用)。

6. 若畢馬威會計師事務所未能於法定限期前妥收有關表格 A 及 B，將會就 貴計劃之財務報表不給予任何意見，僱主亦將會因此而需要於日後向職業退休計劃註冊處處長作出合理之書面解釋。

根據職業退休計劃條例第 20(8)條，任何僱主不遵守職業退休計劃條例，即屬違法，循簡易程序定罪後，可處罰款港幣壹萬元。

故此請確保將完成的表格 A 及 B 連同支票寄交畢馬威會計師事務所，以免延誤。

請注意，如 貴公司沒有送交過往計劃財政年度之已審核的表格 A 及 B，請將有關表格連同上述標題 4 所列之文件一并送交與畢馬威會計師事務所。

7. 請謹記於二零一八年十一月三十日前交回所需表格及支票。本公司將不作另行通知。

8. 若 貴公司未能於法例規定的限期前送交表格與畢馬威會計師事務所，則 貴公司必須致函與職業退休計劃註冊處處長並獲得處長之預先批准，地址如下：

強制性公積金計劃管理局
(職業退休計劃組)
香港葵涌葵昌路 51 號
九龍貿易中心 1 座 8 樓

並請將該信之副本寄給本公司存案。

如有任何查詢或需要協助，請致電本公司的客戶服務部 2288 6655。謹請不要致電畢馬威會計師事務所。

退休福利行政部 謹啟

2018 年 9 月 21 日

附件

電腦編印函件不需簽署。

**NOTES TO THE EMPLOYER -
DEFINED CONTRIBUTION SCHEMES**

This note is prepared with the intent to facilitate you, as the employer, in handling Forms A & B in respect of your registered scheme for the ORSO Audit.

We believe that one critical factor to a smooth audit process is a clear understanding of what all the figures presented in the Form B represent. Hence, we have taken steps to provide definition for each of the terms appeared on the Form B and these were listed out in the “Notes to the Employer’s Auditors”. **Please pass the “Notes to the Employer’s Auditors” to your independent auditor(s)** for reconciling your own records with those kept by us in respect of your registered scheme. Hoping this will help meet our mutual goal of submitting the Annual Return on your behalf by the statutory deadline.

IMPORTANT NOTES

1. **Return Date of Forms A & B**
Before 30/11/2018, please return the completed **Forms A & B** together with the cheque of **HK\$1,200** to **KPMG**.

Please send the completed Forms A & B to the KPMG at the following address:-

KPMG
11th Floor, Prince’s Building
10 Chater Road
Central, Hong Kong
Attn: Ms Catherine Chau (Department FS2)

Ref: 478330 HSBC ORSO

Please note that if you have not submitted the Forms A & B for the previous financial year(s), please send the respective completed Forms A & B together with the above-mentioned documents for the current financial year to KPMG before the statutory deadline.

2. **Employer’s Auditor(s)**

It means an **Independent Auditor** who is not an internal auditor in your company.

3. Complete Information

Incomplete information may result in delay of the annual audit or qualified statements issued in respect of your scheme. Please ensure to send the audited Forms A & B to KPMG by 30/11/2018 to allow time for the possible back and forth queries afterwards.

The Forms A & B will be returned to the employer's auditor(s) for further clarification if KPMG find any contributions not paid according to the Scheme Rules and which have not been indicated by the employer's auditor(s) on the Form B when performing the audit. **We and KPMG will not be responsible for any delay caused by the employer's auditor(s).**

4. Standard Format of Forms A & B

Please use the Forms A & B prepared by HSBC Life (International) Limited. We will not be responsible for any delay caused by the employer's auditor(s) not using the standard format of Forms A & B.

5. Outstanding Contributions

Please send in all outstanding “contributions receivable” as quickly as possible, otherwise your financial statements may be qualified by KPMG.

6. Audit for NIL Contributions

Please note that all Forms B are required to be audited even if no contribution was recorded during the financial year.

7. Audit for Terminated Employer(s)

The audit for Forms A & B is required for all the employer(s) under the scheme even if the employer(s) have been terminated during the financial year.

**NOTES TO THE EMPLOYER'S AUDITORS -
DEFINED CONTRIBUTION SCHEMES**

This note is prepared with the intent to facilitate you, as the employer's auditor, in reconciling the relevant employer's records with those kept by us in respect of the registered scheme.

We believe that one critical factor to a smooth audit process is a clear understanding of what all the figures presented in the Form B represent. Hence, we have taken steps to provide definition for each of the terms appeared on the Form B as listed below. Hoping this will help meet our mutual goal of submitting the Annual Return on your behalf by the statutory deadline.

DEFINITIONS OF TERMS ON FORM B

1. No. of Contributing Members

The number of members for which contribution payments were made in the period.

2. Total Payroll of Members on which Contributions are Based

The total payroll is the amount on which contributions are calculated. This does **not** refer to the total payroll record of the employer and excludes salaries for members on unpaid leave or where contributions are suspended. The payroll on Form B is based on the members' contributions grossed up by the relevant contribution rates specified in the rules of the scheme.

Any differences from actual payroll for participating members (including rounding differences) should be quantified.

Where contributions are paid on a quarterly or annual basis, the "TOTAL PAYROLL OF MEMBERS ON WHICH CONTRIBUTIONS ARE BASED" will be the salary for the payment period and will not be broken down on a monthly basis.

3. % of Payroll

This refers to the contribution rates expressed as a percentage of payroll. Any differences should be annotated on Form B.

The contributions in Form B should be paid according to the contribution rates as stipulated in the Scheme Rules. Any discrepancies should be quantified with explanation and marked in the Form B.

4. Date Received

This is the date payments received by the administrator of the Scheme. Where the payment dates recorded by the employer differ by more than 14 days, the actual payment date should be annotated on Form B.

5. Total Contributions Paid/Payable in the Current Financial Year

The contributions paid or payable should be the gross contribution amount before settling the forfeitures, if any.

6. Special Contributions Paid

This refers to contributions other than normal contributions. It includes additional voluntary contributions made by members, lump sum payments and installments paid to the scheme in respect of past service and special contributions.

Any amount paid into the scheme upon transfer of members from other schemes is excluded.

BACK-PAY

Back-pay contributions are recorded in the period when contributions are paid for the retroactive contribution month. Hence, the total payroll of members for this particular period will be adjusted correspondingly.

DISCREPANCIES

1. Form A should **not** be qualified if small rounding errors lead to discrepancies in contributions.
2. Where there are minor differences in the monthly contributions but the total contributions for the year are correct, Form A should **not** be qualified but attention may be drawn to the fact. Such discrepancies may be due to changes in membership near the month-end not being recorded by the administrator until the following month.
3. Where the amounts of contributions receivable as at the financial year end are incorrect, the correct amount should be annotated on Form B together with the reason for the discrepancy given if known.
4. Where contributions receivable as at the financial year end have been paid when Forms A & B are completed, the payment date as recorded by the employer should be added to Form B.
5. Reasons for discrepancies including rounding and timing differences should be given where they are known. Discrepancies should be shown for each contribution period in total.
6. Where discrepancies as referred to the above-mentioned **do not** result in the qualification of Form A, they should be annotated on Form B rather than being detailed as an appendix to Form A.
7. Special and additional voluntary contributions must be quantified with explanation.

IMPORTANT NOTES

1. **Return Date of Forms A & B**
Before 30/11/2018, please return the completed **Forms A & B** together with the cheque of **HK\$1,200** to KPMG.

Please send the completed Forms A & B to the KPMG at the following address:-

KPMG
11th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
Attn: Ms Catherine Chau (Department FS2)

Ref: 478330 HSBC ORSO

Please note that if the employer(s) have not submitted the Forms A & B for the previous financial year(s), please send the respective completed Forms A & B together with the above-mentioned documents for the current financial year to KPMG before the statutory deadline.

2. **Complete Information**

Incomplete information may result in delay of the annual audit or qualified statements issued in respect of your scheme. Please ensure to send the audited Forms A & B to KPMG by 30/11/2018 to allow time for the possible back and forth queries afterwards.

The Forms A & B will be returned to you for further clarification if KPMG find any contributions not paid according to the Scheme Rules and which have not been indicated by you on the Form B when performing the audit. **We and KPMG will not be responsible for any delay caused by you.**

3. **Standard Format of Forms A & B**

Please use the **Forms A & B prepared by HSBC Life (International) Limited**. We will not be responsible for any delay caused by your not using the standard format of Forms A & B.

4. **Audit for NIL Contribution**

Please note that **all Forms B are required to be audited even if no contribution was recorded during the financial year.**

5. **Audit for Terminated Employer(s)**

The audit for Forms A & B is required for all the employer(s) under the scheme even if the employer(s) have been terminated during the financial year.

6. **Quantification on Contribution Discrepancies**

The contributions in Form B should be paid according to the Scheme Rules in respect of these members. Any discrepancies must be quantified with explanation and marked in the Form B.

Occupational Retirement Schemes Ordinance (Cap. 426)
("the Ordinance")

The Employer's Auditor's Statement to the
Administrator's Auditor under section 20(7A) of the Ordinance

Scheme ID : 93028380

Name of the Relevant Employer : THE INCORPORATED MANAGEMENT COMMITTEE OF
LOK SIN TONG LEUNG KAU KUI COLLEGE

Name of the Occupational Retirement Scheme : THE INCORPORATED MANAGEMENT COMMITTEE OF
LOK SIN TONG LEUNG KAU KUI COLLEGE
PROVIDENT FUND

("the relevant employer")

Registration No. of the Scheme : R000235(5)

Types of scheme (indicate by a "X" in the appropriate boxes) :-

Defined contribution

X

Defined benefit

| | |

Governed by trust

X

Subject of or regulated by insurance arrangement

| | |

Participating in a pooling agreement :-

Yes | X |

No | | |

If "Yes", name of pooling
agreement : HSBC POOLED PROVIDENT PLAN

Participating in a group scheme
(see paragraph 10 of
Registrar's Guidelines) :-

Yes | | |

No | X |

If "Yes", name of representative
employer :

Name of employer's auditor : _____

Name of administrator's auditor : KPMG

Address of administrator's auditor: 8/F PRINCE'S BUILDING

10 CHATER ROAD CENTRAL, HONG KONG

* I/We, _____, of
(name of employer's auditor)

(address of employer's auditor)
being the employer's auditor duly appointed under section 20 (7B) (a) of the Ordinance, hereby state as follows :-

1. * I / We have completed procedures on the Statement on Details of Contributions (Form B attached) for the financial year ended 2020/08/31 in so far as they relate to the Scheme, having regard to the guidelines issued by the Registrar and in accordance with the pronouncements issued by the Hong Kong Institute of Certified Public Accountants.

2. Based on these procedures in *my/our opinion :-

(a) proper accounts and records *have / have not been kept in relation to contributions; and

(b) the Statement on Details of Contributions is in accordance with the books and records of the relevant employer
(*except as noted here-under) :

(Signature and Name of employer's auditor)

(Date)

(Place)

* Delete whichever is not applicable.
(This Form and the attached Form B should be returned directly to the administrator's auditor.)

APPENDIX TO FORM-A FOR PAY CENTRE(S)

The FORM-B(s) that included in this FORM-A:

<u>Registration No.</u>	<u>Scheme ID</u>	<u>Pay Centre ID</u>
R000235(5)	93028380	0000

F O R M - B

Scheme ID : 93028380
 Registration No. : R000235(5)
 Name of the Relevant Employer : THE INCORPORATED MANAGEMENT COMMITTEE OF LOK SIN TONG LEUNG KAU KUI COLLEGE
 Name of Scheme : THE INCORPORATED MANAGEMENT COMMITTEE OF LOK SIN TONG LEUNG KAU KUI COLLEGE PROVIDENT FUND
 Pay Centre : 0000 IMC LOK SIN TONG LEUNG KAU KUI COLLEGE

Date : 2020/07/29

Statement on details of contributions for the financial year ended 2020/08/31

I. Contributions paid in the current financial year:-

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contribution paid in the current financial year	Date received
		HKD	% of Payroll	Amount HKD	% of Payroll	Amount HKD	HKD	
(i) Contributions in respect of previous financial years								
2019/08	5	152,690.00	15.00%	22,903.50	5.00%	7,634.50	30,538.00	2019/09/01
	-----	-----		-----		-----	-----	
Sub-total	5	152,690.00		22,903.50		7,634.50	30,538.00	
		-----		-----		-----	-----	
Total		152,690.00		22,903.50		7,634.50	30,538.00	

To be completed by Employer's Auditor if total of I(i) above differs from Employer's records

Total of I(i) above per employer's records

Difference

Reason : _____

 =====

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions paid in the current financial year	Date received	(A) Total contributions paid for the current financial year
		HKD	% of Payroll	Amount	% of Payroll	Amount	HKD		
			HKD	HKD	HKD	HKD			
(ii) Contributions in respect of current financial year									
2019/09	5	154,595.00	15.00%	23,189.25	5.00%	7,729.75	30,919.00	2019/09/25	
Sub-total	5	154,595.00		23,189.25		7,729.75	30,919.00		
2019/10	5	154,595.00	15.00%	23,189.25	5.00%	7,729.75	30,919.00	2019/10/29	
Sub-total	5	154,595.00		23,189.25		7,729.75	30,919.00		
2019/11	5	154,595.00	15.00%	23,189.25	5.00%	7,729.75	30,919.00	2019/11/29	
Sub-total	5	154,595.00		23,189.25		7,729.75	30,919.00		
2019/12	5	154,595.00	15.00%	23,189.25	5.00%	7,729.75	30,919.00	2019/12/20	
Sub-total	5	154,595.00		23,189.25		7,729.75	30,919.00		
2020/01	5	155,600.00	15.00%	23,340.00	5.00%	7,780.00	31,120.00	2020/01/22	
Sub-total	5	155,600.00		23,340.00		7,780.00	31,120.00		
2020/02	5	155,600.00	15.00%	23,340.00	5.00%	7,780.00	31,120.00	2020/02/28	
Sub-total	5	155,600.00		23,340.00		7,780.00	31,120.00		
2020/03	5	241,635.00	15.00%	36,245.25	5.00%	12,081.75	48,327.00	2020/04/06	
Sub-total	5	241,635.00		36,245.25		12,081.75	48,327.00		
2020/04	5	162,805.00	15.00%	24,420.75	5.00%	8,140.25	32,561.00	2020/04/29	
Sub-total	5	162,805.00		24,420.75		8,140.25	32,561.00		
2020/05	5	162,805.00	15.00%	24,420.75	5.00%	8,140.25	32,561.00	2020/05/26	
Sub-total	5	162,805.00		24,420.75		8,140.25	32,561.00		

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions paid in the current financial year	Date received	(A) Total contributions paid for the current financial year
		HKD	% of Payroll	Amount HKD	% of Payroll	Amount HKD	HKD		HKD
2020/06	5	162,805.00	15.00%	24,420.75	5.00%	8,140.25	32,561.00	2020/06/26	
Sub-total	5	162,805.00		24,420.75		8,140.25	32,561.00		
Total		1,659,630.00		248,944.50		82,981.50	331,926.00	(A)	331,926.00
Grand total (i) & (ii)		1,812,320.00		271,848.00		90,616.00	362,464.00		

To be completed by Employer's Auditor if total of I(ii) above differs from Employer's records

Total of I(ii) above per employer's records

Difference

Reason : _____

=====

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions outstanding as at the end of the current financial year	Date received by administrator (after the end of the current financial year)	(B) Total contributions payable for the current financial year
			% of		% of				
		HKD	Payroll	Amount	Payroll	Amount	HKD		HKD
				HKD		HKD			
<u>(ii) Payable in respect of current financial year</u>									
		-----		-----		-----			
Total		.00		.00		.00	.00	(B)	.00
Grand total (i) & (ii)		.00		.00		.00	.00	(A + B)	331,926.00

To be completed by Employer's Auditor if total of II(ii) above differs from Employer's records

Total of II(ii) above per employer's records

Difference

Reason : _____

=====

Other contributions

III. Special Contributions paid by the relevant employer to the Scheme during the current financial year :

	<u>Amount</u>	<u>Date received by administrator</u>	<u>Nature</u>
	HKD		

Total	.00		

To be completed by Employer's Auditor if total of III above differs from Employer's records

Total of III per employer's records

Difference

Reason : _____

IV. Additional Voluntary Contributions paid by the members of the Scheme during the current financial year :

	<u>Amount</u>	<u>Date received by administrator</u>	<u>Nature</u>
	HKD		

Total	.00		

To be completed by Employer's Auditor if total of IV above differs from Employer's records

Total of IV per employer's records

Difference

Reason : _____

We hereby confirm that the above information has been correctly compiled from the books and records maintained by us.

This Form-B is generated by The Hongkong and Shanghai Banking Corporation Limited

If the employer's records of the contribution amounts are not equal to the above records kept by the administrator, please circle the no. before the reason for the discrepancies found :-

1. Under-contribution/over-contribution made by the employer
2. Rounding difference
3. Different cut-off month/day
4. Backpayments
5. No contribution for members with no paid leave/partial contribution for new enrolments or leavers
6. Wrongly input by administrator
7. Contributions include forfeiture offset

Signature

Name of person signing

Title or position

Date

PRIVATE & CONFIDENTIAL

Ref : R000235(5)

21 September 2018

THE PRINCIPAL
THE INCORPORATED MANAGEMENT COMMITTEE OF LOK SIN TONG LEUNG KAU KUI COLLEGE
26-28 HOSPITAL ROAD
WEST POINT
HONG KONG

Dear Customer

Re : Guidelines on MPF Exempted ORSO Schemes - Filing of Annual Report

Pursuant to the reporting requirements specified by the Mandatory Provident Fund Schemes Authority (MPFA) under V.10 Guidelines on MPF Exempted ORSO Schemes – Filing of Annual Report. You are required to report information stated on the attached ‘Annex to Section V of the FORM MPF (ORSO)-AR’.

Please complete the enclosed form for each representative and/or relevant employer under your registered MPF exempted ORSO scheme. You may refer to the enclosed explanatory notes for further details.

Please note the followings:-

- The information needs to be provided as at the financial year end date, i.e. 31 August 2018
- You need not provide us the information of items 1 and 2 of part (b) as it is already kept in our records
- ‘New eligible employees’ as defined under the Mandatory Provident Fund Schemes (Exemption) Regulation means a relevant employee who is, or will become, eligible to be a member of the scheme in relation to an ORSO exempted scheme or ORSO registered scheme

Please complete and return the attached form to HSBC Life (International) Limited by 30 November 2018. If we do not hear from you by this date, we will proceed to report to the MPFA as ‘N.A.’.

If you require more forms, please make photocopies.

Should you have any queries or need any assistance, please contact our customer service hotline on 2288 6655.

Yours faithfully

Retirement Benefits Administration

Encl

This is a computer-generated letter; a signature is not required.

Annex to Section V of the FORM MPF(ORSO)-AR

Reg No.	:	R000235(5)
Scheme ID	:	
Pay Centre ID	:	

MANDATORY PROVIDENT FUND SCHEMES ORDINANCE (CAP. 485)
 (“the Ordinance”)
 OCCUPATIONAL RETIREMENT SCHEMES ORDINANCE (CAP. 426)
 (“the ORSO”)

Name of the Scheme (in English) : THE INCORPORATED MANAGEMENT COMMITTEE OF LOK SIN TONG
LEUNG KAU KUI COLLEGE PROVIDENT FUND

(a) Name of the *representative/relevant employer (in English):

(Insert surname first for an individual)

(b) Membership as at the financial year-end in relation to the *representative/relevant employer

	No. of Employees
1. Existing members – Opted for MPF Scheme	Database
2. Existing members – Opted for the ORSO Scheme	Database
3. New eligible employees – Opted for MPF Scheme	
4. New eligible employees – Opted for the ORSO Scheme	
5. New eligible employees who have not yet decided to join an MPF scheme or the ORSO scheme	
6. New but not eligible employees became/will become members of an MPF scheme	
7. Employees exempted from the provision of the Ordinance by virtue of section 4 of the Ordinance	
8. Others (please specify)	

Authorised Signature

* Delete whichever is not applicable

Note: Please use a separate form for each representative/relevant employer

Explanatory notes for membership reporting in annual return

Items	Remarks
1. Existing members – Opted for MPF Scheme	Data is provided by the administrator
2. Existing members – Opted for the ORSO Scheme	Data is provided by the administrator
3. New eligible employees* – Opted for MPF Scheme	Total accumulated no. of new employees opted and joined an MPF scheme on or after 2 December 2000, and remain in an MPF scheme as at the financial year end date. (For employer option 3 only)
4. New eligible employees – Opted for the ORSO Scheme	Total accumulated no. of new employees opted and joined the ORSO scheme on or after 2 December 2000, and remain in the ORSO scheme as at the financial year end date. (For employer option 3 only)
5. New eligible employees who have not yet decided to join an MPF scheme or the ORSO scheme	Total no. of new eligible employees who are still making their choice between ORSO and MPF as at the financial year end date. (For employer option 3 only)
6. New but not eligible employees became/will become members of an MPF scheme	Total accumulated no. of new employees who had joined an MPF scheme on or after 2 December 2000 or will become MPF members as at the financial year end date. (For employer option 1A, 1B or 2)
7. Employees exempted from the provision of the Ordinance by virtue of section 4 of the Ordinance	Refer to Mandatory Provident Fund Schemes Ordinance (Cap. 485) section 4 and Schedule 1.
8. Others (please specify)	Relevant employees not included in items 1 to 7.

* New eligible employees: Any relevant employee who has completed, or will complete, the waiting period of the scheme (i.e. 59 days or such earlier day as stated in the governing rules of the scheme), and is eligible to join the MPF exempted ORSO scheme on or after 2 December 2000.

ACME CASSETTE MANUFACTURING LIMITED
4/F
WAYSON COMMERCIAL BUILDING
28 CONNAUGHT ROAD WEST
HONG KONG

ATTN : MADAM CONNIE LI WOON CHE

Reg No : R004182(2)

21 September 2018

Dear Customer

**IMPORTANT DOCUMENT
OCCUPATIONAL RETIREMENT SCHEMES ORDINANCE
ANNUAL AUDIT FOR THE YEAR ENDED 31 AUGUST 2018**

*Under the above Ordinance we, as the administrator of your Staff Retirement Scheme, are required to keep proper accounts and records as regards all assets, liabilities and financial transactions of your Scheme, cause to be prepared in relation to the financial statement as regards your Scheme and to ensure that the financial statement as regards your Scheme are audited within 6 months (i.e. by 28/02/2019) of the financial year end of your Scheme. We have engaged KPMG ("the Administrator's Auditor") to carry out the audit of your Scheme's financial statement. One objective of that audit is to ensure that all the employers under your Scheme have provided proper funding. In accordance with section 20 (7A) of the Ordinance, you requires to appoint an **independent auditor/auditors** ("the Employer's Auditor(s)") to audit your Scheme within 4 months of the financial year end of your Scheme. The task of the Employer's Auditors is to check the records of all the employers in your Scheme and to supply information so obtained to KPMG.*

Moreover, the financial statement of your Scheme as at 31/08/2018 will have to be audited and a report will be sent to the ORSO Schemes Section of the Mandatory Provident Fund Schemes Authority by 28/02/2019.

For us to meet the above-mentioned deadline, please be reminded that you are required to return the completed **Forms A & B** together with the cheque for **HK\$1,200 to KPMG before 30/11/2018**.

WHAT YOU MUST DO NOW :

1. Attached please find **Forms A & B, Notes to the Employer and Notes to the Employer's Auditors**. Please sign on the last page of Form B(s) and ask the **Employer's Auditor(s)** to complete and sign on Form A after considering the information provided from our records contained in Form B.
2. Please pass the **Notes to the Employer and Notes to the Employer's Auditors** to all the employers under your Scheme and Employers' Auditor(s) if there are more than one employer under your Scheme.
3. Note that these Forms A & B are very important documents, please make sure that you put them in a safe place and arrange for the audit completed on time.
4. **Return completed Forms A & B together with the cheque for HK\$1,200*** made payable to "KPMG". Please write your Scheme ID and ORSO registration number at the back of the cheque and send the forms and cheque to KPMG before 30/11/2018:-

Please send the completed Forms A & B to the KPMG at the following address:-

KPMG
11th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
Attn: Ms Catherine Chau (Department FS2)

Ref: 478330 HSBC ORSO

** This is the Auditor's Fee charged by KPMG for the audit performed for your Scheme.*

Please note that the Auditor's Fee is on registration number basis. You only need to send HK\$1,200 in total for one registered scheme. No receipt will be issued by KPMG.

5. **If KPMG does not receive the Auditor's Fee by 30/11/2018, we will arrange to settle the fee to KPMG by deducting the amount from the forfeiture account of your Scheme, if applicable.**
6. Please be advised that **KPMG will qualify** the financial statement of your Scheme if they do not receive the Forms A & B **before the statutory deadline**. The Registrar of Occupational Retirement Schemes will follow up with you for the non-submission of Forms A & B.

Pursuant to section 20(8) of the Ordinance, an employer who fails to comply with the Ordinance commits an offence and shall be liable on summary conviction to a fine of HK\$10,000.

Please therefore ensure that you send the completed Forms A & B together with your cheque to KPMG without delay.

Please note that if you have not submitted the Forms A & B for the previous financial year(s) of your Scheme, please send the respective completed Forms A & B together with the documents as specified in point 4 above to KPMG before the statutory deadline.

7. Please note our above-mentioned submission date, i.e. **30/11/2018**. No reminder letters will be sent.

8. If you cannot submit the Forms A & B to KPMG before the statutory deadline, you should obtain prior approval from the Registrar of Occupational Retirement Schemes for extension of the submission of Forms A & B by sending a letter to the Registrar at the following address:-

Mandatory Provident Fund Schemes Authority
(ORSO Schemes Section)
Level 8 Tower 1
Kowloon Commerce Centre
51 Kwai Cheong Road
Kwai Chung
Hong Kong

Please also send us a copy of the letter for our record.

ENQUIRIES - Should you have any queries or need any assistance, please call our customer service hotline on 2288 6655. Please **DO NOT** call KPMG.

Yours faithfully

Retirement Benefits Administration

Encl

This is a computer-generated letter; a signature is not required.

親愛的客戶：

職業退休計劃條例

截至二零一八年八月三十一日止核算年度

根據上述條例規定，本公司作為 貴公司員工退休計劃行政管理人，必須為 貴計劃內之所有資產、負債及財務往來，備存妥善的賬目及紀錄，並須於 貴計劃的財政年度結束後六個月內(即於二零一九年二月二十八日之前)安排就該年度製備 貴計劃的財務報表及將該財務報表交由核數師審計。本公司已聘任畢馬威會計師事務所進行有關之審計工作。

審計的主要目的在於確保 貴計劃內之所有僱主已為該計劃提供適當供款及真實而中肯地反映在 貴計劃的財務報表上。根據上述條例第 20 (7A) 條亦規定 貴公司須委任獨立核數師(僱主核數師)於該計劃財政年度結束後四個月內審核有關賬目。僱主核數師需查核 貴計劃內之所有僱主之紀錄並將已查核之有關資料提供與畢馬威會計師事務所。

因此， 貴計劃截至二零一八年八月三十一日之財務報表，須於二零一九年二月二十八日審核完畢，並必須將有關報告於該日前送交強制性公積金計劃管理局 - 職業退休計劃組。

本公司為能配合以上已定之限期，敬希閣下於二零一八年十一月三十日前將表格 A 及 B 連同港幣 1,200 元支票寄回畢馬威會計師事務所。

現謹請 貴公司必須辦妥以下事宜

1. 隨函附上表格 A 及 B，【僱主注意事項】及【僱主核數師注意事項】。請 貴公司在表格 B 末頁簽名，並安排僱主核數師查核表格 B 所載由本公司提供之資料後，填妥及簽署表格 A。
2. 若 貴計劃中有超過一個僱主及僱主核數師，請將【僱主注意事項】及【僱主核數師注意事項】轉交有關僱主及僱主核數師。
3. 請注意，表格 A 及 B 均為重要文件，故此請妥存有關文件，並安排準時完成審核之工作。
4. 請於二零一八年十一月三十日前將表格 A 及 B 連同港幣 1,200 元支票*，抬頭人書 KPMG，並於支票背面寫上有關計劃號碼及註冊計劃編號寄回畢馬威會計師事務所：

請將表格 A 及 B 寄回下列地址:-

KPMG
11th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
Attn: Ms Catherine Chau (Department FS2)

Ref: 478330 HSBC ORSO

*此費用是畢馬威會計師事務所審計 貴計劃所收取之核數費用。

請注意，核數費用是按每個註冊計劃計算， 貴僱主只須就每個註冊計劃繳付總數港幣 1,200 元。畢馬威會計師事務所將不會另行發出收據。

5. 如畢馬威會計師事務所於二零一八年十一月三十日前仍未收到港幣 1,200 元核數費用，本公司將會於 貴計劃之歸還僱主利益之戶口中扣除該等費用交還畢馬威會計師事務所(如適用)。

6. 若畢馬威會計師事務所未能於法定限期前妥收有關表格 A 及 B，將會就 貴計劃之財務報表不給予任何意見，僱主亦將會因此而需要於日後向職業退休計劃註冊處處長作出合理之書面解釋。

根據職業退休計劃條例第 20(8)條，任何僱主不遵守職業退休計劃條例，即屬違法，循簡易程序定罪後，可處罰款港幣壹萬元。

故此請確保將完成的表格 A 及 B 連同支票寄交畢馬威會計師事務所，以免延誤。

請注意，如 貴公司沒有送交過往計劃財政年度之已審核的表格 A 及 B，請將有關表格連同上述標題 4 所列之文件一并送交與畢馬威會計師事務所。

7. 請謹記於二零一八年十一月三十日前交回所需表格及支票。本公司將不作另行通知。

8. 若 貴公司未能於法例規定的限期前送交表格與畢馬威會計師事務所，則 貴公司必須致函與職業退休計劃註冊處處長並獲得處長之預先批准，地址如下：

強制性公積金計劃管理局
(職業退休計劃組)
香港葵涌葵昌路 51 號
九龍貿易中心 1 座 8 樓

並請將該信之副本寄給本公司存案。

如有任何查詢或需要協助，請致電本公司的客戶服務部 2288 6655。謹請不要致電畢馬威會計師事務所。

退休福利行政部 謹啟

2018 年 9 月 21 日

附件

電腦編印函件不需簽署。

**NOTES TO THE EMPLOYER -
DEFINED CONTRIBUTION SCHEMES**

This note is prepared with the intent to facilitate you, as the employer, in handling Forms A & B in respect of your registered scheme for the ORSO Audit.

We believe that one critical factor to a smooth audit process is a clear understanding of what all the figures presented in the Form B represent. Hence, we have taken steps to provide definition for each of the terms appeared on the Form B and these were listed out in the “Notes to the Employer’s Auditors”. **Please pass the “Notes to the Employer’s Auditors” to your independent auditor(s)** for reconciling your own records with those kept by us in respect of your registered scheme. Hoping this will help meet our mutual goal of submitting the Annual Return on your behalf by the statutory deadline.

IMPORTANT NOTES

1. **Return Date of Forms A & B**
Before 30/11/2018, please return the completed **Forms A & B** together with the cheque of **HK\$1,200** to KPMG.

Please send the completed Forms A & B to the KPMG at the following address:-

KPMG
11th Floor, Prince’s Building
10 Chater Road
Central, Hong Kong
Attn: Ms Catherine Chau (Department FS2)

Ref: 478330 HSBC ORSO

Please note that if you have not submitted the Forms A & B for the previous financial year(s), please send the respective completed Forms A & B together with the above-mentioned documents for the current financial year to KPMG before the statutory deadline.

2. **Employer’s Auditor(s)**

It means an **Independent Auditor** who is not an internal auditor in your company.

3. Complete Information

Incomplete information may result in delay of the annual audit or qualified statements issued in respect of your scheme. Please ensure to send the audited Forms A & B to KPMG by 30/11/2018 to allow time for the possible back and forth queries afterwards.

The Forms A & B will be returned to the employer's auditor(s) for further clarification if KPMG find any contributions not paid according to the Scheme Rules and which have not been indicated by the employer's auditor(s) on the Form B when performing the audit. **We and KPMG will not be responsible for any delay caused by the employer's auditor(s).**

4. Standard Format of Forms A & B

Please use the Forms A & B prepared by HSBC Life (International) Limited. We will not be responsible for any delay caused by the employer's auditor(s) not using the standard format of Forms A & B.

5. Outstanding Contributions

Please send in all outstanding “contributions receivable” as quickly as possible, otherwise your financial statements may be qualified by KPMG.

6. Audit for NIL Contributions

Please note that all Forms B are required to be audited even if no contribution was recorded during the financial year.

7. Audit for Terminated Employer(s)

The audit for Forms A & B is required for all the employer(s) under the scheme even if the employer(s) have been terminated during the financial year.

**NOTES TO THE EMPLOYER'S AUDITORS -
DEFINED CONTRIBUTION SCHEMES**

This note is prepared with the intent to facilitate you, as the employer's auditor, in reconciling the relevant employer's records with those kept by us in respect of the registered scheme.

We believe that one critical factor to a smooth audit process is a clear understanding of what all the figures presented in the Form B represent. Hence, we have taken steps to provide definition for each of the terms appeared on the Form B as listed below. Hoping this will help meet our mutual goal of submitting the Annual Return on your behalf by the statutory deadline.

DEFINITIONS OF TERMS ON FORM B

1. No. of Contributing Members

The number of members for which contribution payments were made in the period.

2. Total Payroll of Members on which Contributions are Based

The total payroll is the amount on which contributions are calculated. This does **not** refer to the total payroll record of the employer and excludes salaries for members on unpaid leave or where contributions are suspended. The payroll on Form B is based on the members' contributions grossed up by the relevant contribution rates specified in the rules of the scheme.

Any differences from actual payroll for participating members (including rounding differences) should be quantified.

Where contributions are paid on a quarterly or annual basis, the "TOTAL PAYROLL OF MEMBERS ON WHICH CONTRIBUTIONS ARE BASED" will be the salary for the payment period and will not be broken down on a monthly basis.

3. % of Payroll

This refers to the contribution rates expressed as a percentage of payroll. Any differences should be annotated on Form B.

The contributions in Form B should be paid according to the contribution rates as stipulated in the Scheme Rules. Any discrepancies should be quantified with explanation and marked in the Form B.

4. Date Received

This is the date payments received by the administrator of the Scheme. Where the payment dates recorded by the employer differ by more than 14 days, the actual payment date should be annotated on Form B.

5. Total Contributions Paid/Payable in the Current Financial Year

The contributions paid or payable should be the gross contribution amount before settling the forfeitures, if any.

6. Special Contributions Paid

This refers to contributions other than normal contributions. It includes additional voluntary contributions made by members, lump sum payments and installments paid to the scheme in respect of past service and special contributions.

Any amount paid into the scheme upon transfer of members from other schemes is excluded.

BACK-PAY

Back-pay contributions are recorded in the period when contributions are paid for the retroactive contribution month. Hence, the total payroll of members for this particular period will be adjusted correspondingly.

DISCREPANCIES

1. Form A should **not** be qualified if small rounding errors lead to discrepancies in contributions.
2. Where there are minor differences in the monthly contributions but the total contributions for the year are correct, Form A should **not** be qualified but attention may be drawn to the fact. Such discrepancies may be due to changes in membership near the month-end not being recorded by the administrator until the following month.
3. Where the amounts of contributions receivable as at the financial year end are incorrect, the correct amount should be annotated on Form B together with the reason for the discrepancy given if known.
4. Where contributions receivable as at the financial year end have been paid when Forms A & B are completed, the payment date as recorded by the employer should be added to Form B.
5. Reasons for discrepancies including rounding and timing differences should be given where they are known. Discrepancies should be shown for each contribution period in total.
6. Where discrepancies as referred to the above-mentioned **do not** result in the qualification of Form A, they should be annotated on Form B rather than being detailed as an appendix to Form A.
7. Special and additional voluntary contributions must be quantified with explanation.

IMPORTANT NOTES

1. **Return Date of Forms A & B**
Before 30/11/2018, please return the completed **Forms A & B** together with the cheque of **HK\$1,200** to KPMG.

Please send the completed Forms A & B to the KPMG at the following address:-

KPMG
11th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
Attn: Ms Catherine Chau (Department FS2)

Ref: 478330 HSBC ORSO

Please note that if the employer(s) have not submitted the Forms A & B for the previous financial year(s), please send the respective completed Forms A & B together with the above-mentioned documents for the current financial year to KPMG before the statutory deadline.

2. **Complete Information**

Incomplete information may result in delay of the annual audit or qualified statements issued in respect of your scheme. Please ensure to send the audited Forms A & B to KPMG by 30/11/2018 to allow time for the possible back and forth queries afterwards.

The Forms A & B will be returned to you for further clarification if KPMG find any contributions not paid according to the Scheme Rules and which have not been indicated by you on the Form B when performing the audit. **We and KPMG will not be responsible for any delay caused by you.**

3. **Standard Format of Forms A & B**

Please use the **Forms A & B prepared by HSBC Life (International) Limited**. We will not be responsible for any delay caused by your not using the standard format of Forms A & B.

4. **Audit for NIL Contribution**

Please note that **all Forms B are required to be audited even if no contribution was recorded during the financial year.**

5. **Audit for Terminated Employer(s)**

The audit for Forms A & B is required for all the employer(s) under the scheme even if the employer(s) have been terminated during the financial year.

6. **Quantification on Contribution Discrepancies**

The contributions in Form B should be paid according to the Scheme Rules in respect of these members. Any discrepancies must be quantified with explanation and marked in the Form B.

F O R M - A

Occupational Retirement Schemes Ordinance (Cap. 426)
("the Ordinance")

The Employer's Auditor's Statement to the
Administrator's Auditor under section 20(7A) of the Ordinance

Scheme ID : 93029069

Name of the Relevant Employer : ACME CASSETTE MANUFACTURING LIMITED

Name of the Occupational Retirement Scheme : ACME CASSETTE MFG LTD. PROVIDENT FUND

("the scheme")

Registration No. of the Scheme : R004182(2)

Types of scheme (indicate by a "X" in the appropriate boxes) :-

Defined contribution ----- | X |

Defined benefit ----- | |

Governed by trust ----- | X |

Subject of or regulated by insurance arrangement ----- | |

Participating in a pooling agreement :- Yes | X |

No ----- | |

If "Yes", name of pooling agreement : HSBC POOLED PROVIDENT PLAN

Participating in a group scheme (see paragraph 10 of Registrar's Guidelines) :- Yes ----- | |

No ----- | X |

If "Yes", name of representative employer :

Name of employer's auditor : _____

Name of administrator's auditor : KPMG

Address of administrator's auditor: 8/F PRINCE'S BUILDING

10 CHATER ROAD CENTRAL, HONG KONG

* I/We, _____, of
(name of employer's auditor)

(address of employer's auditor)
being the employer's auditor duly appointed under section 20 (7B) (a) of the Ordinance, hereby state as follows :-

1. * I / We have completed procedures on the Statement on Details of Contributions (Form B attached) for the financial year ended 2020/08/31 in so far as they relate to the Scheme, having regard to the guidelines issued by the Registrar and in accordance with the pronouncements issued by the Hong Kong Institute of Certified Public Accountants.

2. Based on these procedures in *my/our opinion :-

(a) proper accounts and records *have / have not been kept in relation to contributions; and

(b) the Statement on Details of Contributions is in accordance with the books and records of the relevant employer
(*except as noted here-under) :

(Signature and Name of employer's auditor)

(Date)

(Place)

* Delete whichever is not applicable.
(This Form and the attached Form B should be returned directly to the administrator's auditor.)

APPENDIX TO FORM-A FOR PAY CENTRE(S)

The FORM-B(s) that included in this FORM-A:

<u>Registration No.</u>	<u>Scheme ID</u>	<u>Pay Centre ID</u>
R004182(2)	93029069	0000
R004182(2)	93029069	0002

F O R M - B

Scheme ID : 93029069
 Registration No. : R004182(2)
 Name of the Relevant Employer : ACME CASSETTE MANUFACTURING LIMITED
 Name of Scheme : ACME CASSETTE MFG LTD. PROVIDENT FUND
 Pay Centre : 0000 ACME CASSETTE MANUFACTURING LIMITED

Date : 2020/07/29

Statement on details of contributions for the financial year ended 2020/08/31

I. Contributions paid in the current financial year:-

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contribution paid in the current financial year	Date received
		HKD	% of Payroll	Amount	% of Payroll	Amount	HKD	
(i) Contributions in respect of previous financial years								
Total		----- .00		----- .00		----- .00	----- .00	

To be completed by Employer's Auditor if total of I(i) above differs from Employer's records

Total of I(i) above per employer's records

Difference

Reason : _____

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 =====
 =====

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions paid in the current financial year	Date received	(A) Total contributions paid for the current financial year
		HKD	% of Payroll	Amount	% of Payroll	Amount	HKD		
			HKD	HKD	HKD	HKD			
(ii) Contributions in respect of current financial year									
2019/09	15	458,100.00	10.00%	45,810.00	5.00%	22,905.00	68,715.00	2019/09/24	
Sub-total	15	458,100.00		45,810.00		22,905.00	68,715.00		
2019/10	15	458,100.00	10.00%	45,810.00	5.00%	22,905.00	68,715.00	2019/10/24	
Sub-total	15	458,100.00		45,810.00		22,905.00	68,715.00		
2019/11	15	458,100.00	10.00%	45,810.00	5.00%	22,905.00	68,715.00	2019/11/25	
Sub-total	15	458,100.00		45,810.00		22,905.00	68,715.00		
2019/12	15	458,100.00	10.00%	45,810.00	5.00%	22,905.00	68,715.00	2019/12/24	
Sub-total	15	458,100.00		45,810.00		22,905.00	68,715.00		
2020/01	15	474,600.00	10.00%	47,460.00	5.00%	23,730.00	71,190.00	2020/02/06	
Sub-total	15	474,600.00		47,460.00		23,730.00	71,190.00		
2020/02	15	474,600.00	10.00%	47,460.00	5.00%	23,730.00	71,190.00	2020/02/26	
Sub-total	15	474,600.00		47,460.00		23,730.00	71,190.00		
2020/03	15	474,600.00	10.00%	47,460.00	5.00%	23,730.00	71,190.00	2020/03/26	
Sub-total	15	474,600.00		47,460.00		23,730.00	71,190.00		
2020/04	15	474,600.00	10.00%	47,460.00	5.00%	23,730.00	71,190.00	2020/04/27	
Sub-total	15	474,600.00		47,460.00		23,730.00	71,190.00		
2020/05	15	474,600.00	10.00%	47,460.00	5.00%	23,730.00	71,190.00	2020/05/25	
Sub-total	15	474,600.00		47,460.00		23,730.00	71,190.00		

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions paid in the current financial year	Date received	(A) Total contributions paid for the current financial year
			% of Payroll	Amount	% of Payroll	Amount			
		HKD		HKD		HKD	HKD		HKD
2020/06	15	474,600.00	10.00%	47,460.00	5.00%	23,730.00	71,190.00	2020/06/29	
	-----	-----		-----		-----	-----		
Sub-total	15	474,600.00		47,460.00		23,730.00	71,190.00		
		-----		-----		-----	-----		
Total		4,680,000.00		468,000.00		234,000.00	702,000.00	(A)	702,000.00
Grand total (i) & (ii)		4,680,000.00		468,000.00		234,000.00	702,000.00		

To be completed by Employer's Auditor if total of I(ii) above differs from Employer's records

Total of I(ii) above per employer's records

Difference

Reason : _____

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II. Contributions payable in respect of the current and previous financial years not paid as at the end of the current financial year :-

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer % of		Ordinary contributions from members % of		Total contributions outstanding as at the end of the current financial year	Date received by administrator (after the end of the current financial year)
		HKD	Payroll	Amount	Payroll	Amount	HKD	HKD

(i) Payable in respect of previous financial years

Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
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To be completed by Employer's Auditor if total of II(i) above differs from Employer's records

Total of II(i) above per employer's records

Difference

Reason : _____

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions outstanding as at the end of the current financial year	Date received by administrator (after the end of the current financial year)	(B) Total contributions payable for the current financial year
			% of		% of				
		HKD	Payroll	Amount	Payroll	Amount	HKD		HKD
				HKD		HKD			
<u>(ii) Payable in respect of current financial year</u>									
		-----		-----		-----			
Total		.00		.00		.00		(B)	.00
Grand total (i) & (ii)		.00		.00		.00		(A + B)	702,000.00

To be completed by Employer's Auditor if total of II(ii) above differs from Employer's records

Total of II(ii) above per employer's records

Difference

Reason : _____

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Other contributions

III. Special Contributions paid by the relevant employer to the Scheme during the current financial year :

	<u>Amount</u>	<u>Date received by administrator</u>	<u>Nature</u>
	HKD		

Total	.00		

To be completed by Employer's Auditor if total of III above differs from Employer's records

Total of III per employer's records

Difference

Reason : _____

IV. Additional Voluntary Contributions paid by the members of the Scheme during the current financial year :

	<u>Amount</u>	<u>Date received by administrator</u>	<u>Nature</u>
	HKD		

Total	.00		

To be completed by Employer's Auditor if total of IV above differs from Employer's records

Total of IV per employer's records

Difference

Reason : _____

We hereby confirm that the above information has been correctly compiled from the books and records maintained by us.

This Form-B is generated by The Hongkong and Shanghai Banking Corporation Limited

If the employer's records of the contribution amounts are not equal to the above records kept by the administrator, please circle the no. before the reason for the discrepancies found :-

1. Under-contribution/over-contribution made by the employer
2. Rounding difference
3. Different cut-off month/day
4. Backpayments
5. No contribution for members with no paid leave/partial contribution for new enrolments or leavers
6. Wrongly input by administrator
7. Contributions include forfeiture offset

Signature

Name of person signing

Title or position

Date

F O R M - B

Scheme ID : 93029069
 Registration No. : R004182(2)
 Name of the Relevant Employer : ACME CASSETTE MANUFACTURING LIMITED
 Name of Scheme : ACME CASSETTE MFG LTD. PROVIDENT FUND
 Pay Centre : 0002 ACME CASSETTE MFG LTD

Date : 2020/07/29

Statement on details of contributions for the financial year ended 2020/08/31

I. Contributions paid in the current financial year:-

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contribution paid in the current financial year	Date received
		HKD	% of Payroll	Amount	% of Payroll	Amount	HKD	
			HKD		HKD			
<u>(i) Contributions in respect of previous financial years</u>								
Total		----- .00		----- .00		----- .00	----- .00	

To be completed by Employer's Auditor if total of I(i) above differs from Employer's records

Total of I(i) above per employer's records

Difference

Reason : _____

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 =====
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Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions paid in the current financial year	Date received	(A) Total contributions paid for the current financial year
		HKD	% of Payroll	Amount	% of Payroll	Amount	HKD		
				HKD		HKD			
(ii) Contributions in respect of current financial year									
2019/09	3	86,112.00	10.00%	8,611.20	5.00%	4,305.60	12,916.80	2019/09/24	
Sub-total	3	86,112.00		8,611.20		4,305.60	12,916.80		
2019/10	3	86,112.00	10.00%	8,611.20	5.00%	4,305.60	12,916.80	2019/10/24	
Sub-total	3	86,112.00		8,611.20		4,305.60	12,916.80		
2019/11	3	86,112.00	10.00%	8,611.20	5.00%	4,305.60	12,916.80	2019/11/25	
Sub-total	3	86,112.00		8,611.20		4,305.60	12,916.80		
2019/12	3	86,112.00	10.00%	8,611.20	5.00%	4,305.60	12,916.80	2019/12/24	
Sub-total	3	86,112.00		8,611.20		4,305.60	12,916.80		
2020/01	3	89,142.00	10.00%	8,914.20	5.00%	4,457.10	13,371.30	2020/02/10	
Sub-total	3	89,142.00		8,914.20		4,457.10	13,371.30		
2020/02	3	89,142.00	10.00%	8,914.20	5.00%	4,457.10	13,371.30	2020/02/26	
Sub-total	3	89,142.00		8,914.20		4,457.10	13,371.30		
2020/03	3	89,142.00	10.00%	8,914.20	5.00%	4,457.10	13,371.30	2020/03/26	
Sub-total	3	89,142.00		8,914.20		4,457.10	13,371.30		
2020/04	3	89,142.00	10.00%	8,914.20	5.00%	4,457.10	13,371.30	2020/04/27	
Sub-total	3	89,142.00		8,914.20		4,457.10	13,371.30		
2020/05	3	89,142.00	10.00%	8,914.20	5.00%	4,457.10	13,371.30	2020/05/25	
Sub-total	3	89,142.00		8,914.20		4,457.10	13,371.30		

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions paid in the current financial year	Date received	(A) Total contributions paid for the current financial year
			% of Payroll	Amount	% of Payroll	Amount			
		HKD		HKD		HKD	HKD		HKD
2020/06	3	89,142.00	10.00%	8,914.20	5.00%	4,457.10	13,371.30	2020/06/29	
Sub-total	3	89,142.00		8,914.20		4,457.10	13,371.30		
Total		879,300.00		87,930.00		43,965.00	131,895.00	(A)	131,895.00
Grand total (i) & (ii)		879,300.00		87,930.00		43,965.00	131,895.00		

To be completed by Employer's Auditor if total of I(ii) above differs from Employer's records

Total of I(ii) above per employer's records

Difference

Reason : _____

 =====

II. Contributions payable in respect of the current and previous financial years not paid as at the end of the current financial year :-

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions outstanding as at the end of the current financial year	Date received by administrator (after the end of the current financial year)
			% of	Amount	% of	Amount		
		HKD	Payroll	HKD	Payroll	HKD	HKD	

(i) Payable in respect of previous financial years

Total		----- .00		----- .00		----- .00	----- .00	
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To be completed by Employer's Auditor if total of II(i) above differs from Employer's records

Total of II(i) above per employer's records

Difference		-----		-----		-----		
Reason :	_____	=====		=====		=====	=====	

Year and Month	No. of contributing members	Total payroll of members on which contributions are based	Ordinary contributions from relevant employer		Ordinary contributions from members		Total contributions outstanding as at the end of the current financial year	Date received by administrator (after the end of the current financial year)	(B) Total contributions payable for the current financial year
			% of		% of				
		HKD	Payroll	Amount	Payroll	Amount	HKD		HKD
				HKD		HKD			
<u>(ii) Payable in respect of current financial year</u>									
		-----		-----		-----			
Total		<u>.00</u>		<u>.00</u>		<u>.00</u>	<u>.00</u>	(B)	<u>.00</u>
Grand total (i) & (ii)		<u>.00</u>		<u>.00</u>		<u>.00</u>	<u>.00</u>	(A + B)	<u>131,895.00</u>

To be completed by Employer's Auditor if total of II(ii) above differs from Employer's records

Total of II(ii) above per employer's records

Difference

Reason : _____

=====

Other contributions

III. Special Contributions paid by the relevant employer to the Scheme during the current financial year :

	<u>Amount</u>	<u>Date received by administrator</u>	<u>Nature</u>
	<u>HKD</u>		

Total	.00		

To be completed by Employer's Auditor if total of III above differs from Employer's records

Total of III per employer's records

Difference

Reason : _____

IV. Additional Voluntary Contributions paid by the members of the Scheme during the current financial year :

	<u>Amount</u>	<u>Date received by administrator</u>	<u>Nature</u>
	<u>HKD</u>		

Total	.00		

To be completed by Employer's Auditor if total of IV above differs from Employer's records

Total of IV per employer's records

Difference

Reason : _____

We hereby confirm that the above information has been correctly compiled from the books and records maintained by us.

This Form-B is generated by The Hongkong and Shanghai Banking Corporation Limited

If the employer's records of the contribution amounts are not equal to the above records kept by the administrator, please circle the no. before the reason for the discrepancies found :-

1. Under-contribution/over-contribution made by the employer
2. Rounding difference
3. Different cut-off month/day
4. Backpayments
5. No contribution for members with no paid leave/partial contribution for new enrolments or leavers
6. Wrongly input by administrator
7. Contributions include forfeiture offset

Signature

Name of person signing

Title or position

Date

PRIVATE & CONFIDENTIAL

Ref : R004182(2)

21 September 2018

MADAM CONNIE LI WOON CHE

-
ACME CASSETTE MANUFACTURING LIMITED
4/F
WAYSON COMMERCIAL BUILDING
28 CONNAUGHT ROAD WEST
HONG KONG

Dear Customer

Re : Guidelines on MPF Exempted ORSO Schemes - Filing of Annual Report

Pursuant to the reporting requirements specified by the Mandatory Provident Fund Schemes Authority (MPFA) under V.10 Guidelines on MPF Exempted ORSO Schemes – Filing of Annual Report. You are required to report information stated on the attached ‘Annex to Section V of the FORM MPF (ORSO)-AR’.

Please complete the enclosed form for each representative and/or relevant employer under your registered MPF exempted ORSO scheme. You may refer to the enclosed explanatory notes for further details.

Please note the followings:-

- The information needs to be provided as at the financial year end date, i.e. 31 August 2018
- You need not provide us the information of items 1 and 2 of part (b) as it is already kept in our records
- ‘New eligible employees’ as defined under the Mandatory Provident Fund Schemes (Exemption) Regulation means a relevant employee who is, or will become, eligible to be a member of the scheme in relation to an ORSO exempted scheme or ORSO registered scheme

Please complete and return the attached form to HSBC Life (International) Limited by 30 November 2018. If we do not hear from you by this date, we will proceed to report to the MPFA as ‘N.A.’.

If you require more forms, please make photocopies.

Should you have any queries or need any assistance, please contact our customer service hotline on 2288 6655.

Yours faithfully

Retirement Benefits Administration

Encl

This is a computer-generated letter; a signature is not required.

Annex to Section V of the FORM MPF(ORSO)-AR

Reg No.	:	R004182(2)
Scheme ID	:	
Pay Centre ID	:	

MANDATORY PROVIDENT FUND SCHEMES ORDINANCE (CAP. 485)
 (“the Ordinance”)
 OCCUPATIONAL RETIREMENT SCHEMES ORDINANCE (CAP. 426)
 (“the ORSO”)

Name of the Scheme (in English) : ACME CASSETTE MFG LTD. PROVIDENT FUND

(a) Name of the *representative/relevant employer (in English):

(Insert surname first for an individual)

(b) Membership as at the financial year-end in relation to the *representative/relevant employer

	No. of Employees
1. Existing members – Opted for MPF Scheme	Database
2. Existing members – Opted for the ORSO Scheme	Database
3. New eligible employees – Opted for MPF Scheme	
4. New eligible employees – Opted for the ORSO Scheme	
5. New eligible employees who have not yet decided to join an MPF scheme or the ORSO scheme	
6. New but not eligible employees became/will become members of an MPF scheme	
7. Employees exempted from the provision of the Ordinance by virtue of section 4 of the Ordinance	
8. Others (please specify)	

Authorised Signature

* Delete whichever is not applicable

Note: Please use a separate form for each representative/relevant employer

Explanatory notes for membership reporting in annual return

Items	Remarks
1. Existing members – Opted for MPF Scheme	Data is provided by the administrator
2. Existing members – Opted for the ORSO Scheme	Data is provided by the administrator
3. New eligible employees* – Opted for MPF Scheme	Total accumulated no. of new employees opted and joined an MPF scheme on or after 2 December 2000, and remain in an MPF scheme as at the financial year end date. (For employer option 3 only)
4. New eligible employees – Opted for the ORSO Scheme	Total accumulated no. of new employees opted and joined the ORSO scheme on or after 2 December 2000, and remain in the ORSO scheme as at the financial year end date. (For employer option 3 only)
5. New eligible employees who have not yet decided to join an MPF scheme or the ORSO scheme	Total no. of new eligible employees who are still making their choice between ORSO and MPF as at the financial year end date. (For employer option 3 only)
6. New but not eligible employees became/will become members of an MPF scheme	Total accumulated no. of new employees who had joined an MPF scheme on or after 2 December 2000 or will become MPF members as at the financial year end date. (For employer option 1A, 1B or 2)
7. Employees exempted from the provision of the Ordinance by virtue of section 4 of the Ordinance	Refer to Mandatory Provident Fund Schemes Ordinance (Cap. 485) section 4 and Schedule 1.
8. Others (please specify)	Relevant employees not included in items 1 to 7.

* New eligible employees: Any relevant employee who has completed, or will complete, the waiting period of the scheme (i.e. 59 days or such earlier day as stated in the governing rules of the scheme), and is eligible to join the MPF exempted ORSO scheme on or after 2 December 2000.