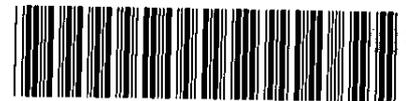


LAMBORGHINI ENTHUSIASTS (HK) LIMITED

董事局報告書及財務報表
REPORT OF THE BOARD OF DIRECTOR(S) AND FINANCIAL STATEMENTS
(擔保有限公司 COMPANY LIMITED BY GUARANTEE)

財政期間
FINANCIAL PERIOD

由 FROM 2020/04/01 至 TO 2021/03/31



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AC
04/01/2022

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LAMBORGHINI ENTHUSIASTS (HK) LIMITED

董事局報告書

REPORT OF THE BOARD OF DIRECTOR(S)

董事局謹此呈交在上述公司（以下簡稱「本公司」）的財務報表附註內列明之財政期間的報告書及經審核的財務報表。

The Board of Director(s) has pleasure in submitting the report and audited financial statements of the captioned company (the "Company") for the financial period as stated in the notes to the financial statements.

主要業務

PRINCIPAL ACTIVITY(IES)

公司在本期間的主要業務：

Company's current principal activity(ies):

沒有達成任何業務

No business concluded

於財政期間內，在本公司經營投資控股的情況下，有關集團成員之業務及企業架構（包括董事資料）分別載於財務報表附註及其有關企業文件內。

The principal activities and corporate structure, including director information, of its group member(s) are set out respectively in the annexed notes to the financial statements and shall refer to its relevant corporate documents in case the Company carries on investment holding during the financial period.

財務報表

FINANCIAL STATEMENTS

本公司於本財政期間末之盈虧及資產負債狀況將以以下列賬貨幣單位計算而詳載於財務報表內。

The results and the state of the Company's affairs at the end of the financial period are shown in the annexed financial statements expressed in the following reporting currency.

列賬貨幣：

Reporting currency:

港元 HKD

物業、廠房及設備及慈善捐款

PROPERTY, PLANT AND EQUIPMENT AND DONATIONS

於財政期間內，在本公司有物業、廠房及設備變動及已作出捐款的情況下，有關之其變動及慈善捐款已分別刊載於財務報表附註內。

Details of the movements in property, plant and equipment and donations of the Company are set out respectively in the annexed notes to the financial statements in case the Company has had its movements and has made donations during the financial period.

公司結業、更改公司名稱或更改公司財政結算日

BUSINESS CESSATION, CHANGE OF COMPANY'S NAME OR CHANGE OF COMPANY'S FINANCIAL PERIOD END DATE

在本董事局報告書及財務報表的首頁上呈列的結業日為開始結束營業或呈列有關本公司現用名稱及前用名稱的情況下，本公司所有會員或大部份會員分別決議同意。

All or majority of Company's member(s) respectively resolved to agree in case the Company ceased business or changed its name as shown on the cover page of this director(s)' report and financial statements.

在呈列於本財務報表的附註內有關本財政結算日期及上財政結算日期變更的情況下，本公司所有董事決議同意本公司更改財務結算日。

All Company's director(s) resolved to agree in case the Company changed its financial period end date as shown in the notes to the financial statements.

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

董事局報告書
REPORT OF THE BOARD OF DIRECTOR(S)

核數師及稅務代表
AUDITORS AND TAX REPRESENTATIVE

本公司已委任劉永康執業會計師為獨立核數師審核財務報表，而其告退，惟彼等符合資格，並接受重新委任。另本公司已委任駿業會計稅務有限公司為本公司的香港稅務代表編制及處理有關之稅務文件，並授權現任之公司秘書簽署相關之報稅表，直至另行通知。

The financial statements have been audited by the independent auditors, Lau Wing Hong Certified Public Accountant, who retire and, being eligible, offer themselves for re-appointment. In addition, the Company has appointed SBC Accounting & Taxation Limited to prepare and handle the taxation related documents and authorised the current Company Secretary to sign on behalf for the submission of respective tax returns until further notice.

董事之合約權益及購買股份或債券之安排
DIRECTOR(S)' INTEREST IN CONTRACTS AND ARRANGEMENTS TO ACQUIRE SHARES OR DEBENTURES

除了於財務報表附註披露外，本公司於本財政期間並無其他就公司之業務與本公司任何董事擁有重大利益之重要合約。再者，本公司在本財政期間任何時間內，並無參與任何安排，使本公司之董事藉購買本公司或其他法人團體之股份或債券而獲利。

Except as disclosed in the notes to the financial statements, the Company did not have other significant contracts entered during the financial period in which the director(s) had any interest. In addition, at no time during the financial period was the Company a party to any arrangements to enable the director(s) of the Company to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other corporate body.

業務審視
BUSINESS REVIEW

對於列載於香港《公司條例》附表 5 的所有業務審視的內容，本財政期間沒有特別及重要之業務審視的資料、揭示及探討需要紀錄。同時，本公司之董事局已清晰了解由香港稅務局所規定有關國別報告之申報要求，並確認如知悉本公司符合有關之申報條件，本公司將自行處理有關之申報或以書面通知核數師及稅務代表協助處理有關之申報工作。

No specific and significant information, indication and discussion need to be pointed out for the business review for this financial period in view of all contents of business review listed in Schedule 5 of the Hong Kong Companies Ordinance. In addition, the Board of Director(s) of the Company has fully understood the filing requirements of the Country-by-Country Reporting declaration as stipulated by the Hong Kong Inland Revenue Department and confirmed to handle the necessary filing by the Company itself or to notify the auditors and tax representative by written notice for assistance if the Company fits the relevant filing requirements.

董事
DIRECTOR(S)

以下為本財政期間及截至此報告簽署日[2021/09/24]之董事。遵從本公司章程，每位以下現任董事於下一個財政期間繼續就任董事一職。

The following(s) is/are the director(s) during the financial period and up to the sign date [2021/09/24] of this report. Pursuant to the Article of Association, each following existing director shall hold office for the ensuing financial period.

	<u>委任日期</u> Appointment date	<u>辭任日期</u> Resignation date
老建邦	LO KIN PONG	
梁有雄	LEUNG YAU HUNG	
廖紹昌	LIU SHIU CHEONG	
陳光	CHAN KONG	

LAMBORGHINI ENTHUSIASTS (HK) LIMITED
董事局報告書
REPORT OF THE BOARD OF DIRECTOR(S)

此報告及相關之董事局會議紀錄已經獲所有董事批准及在沒有標明簽署名稱的情況下，由上列第一位現任董事擔任主席代表董事局簽署

The report and the relevant Board of Director(s) minute have been approved by all director(s) and the first existing director listed above shall be appointed as the Chairman and signed on behalf of the Board of Director(s) in the case of no designated name of signature



主席 Chairman
香港 Hong Kong

LAU WING HONG Certified Public Accountant

Unit 502, 5th Floor, Silvercord Tower 2,
30 Canton Road, Tsimshatsui, Hong Kong
Tel: 35196239 Fax: 30138399

獨立核數師報告致下述公司之會員
INDEPENDENT AUDITORS' REPORT TO THE MEMBER(S) OF THE FOLLOWING COMPANY

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

於香港註冊成立之有限公司 Incorporated in Hong Kong with limited liability

財政期間 Financial period: 由 From 2020/04/01 至 to 2021/03/31

列賬貨幣 Reporting currency: 港元 HKD

就審計財務報表作出的報告 Report on the Audit of the Financial Statements

意見 Opinion

本公司（以下簡稱「我們」）已審核以上列明公司的財務報表，此財務報表包括上述財政期間末的財務狀況表與上述財政期間的收益表，以及財務報表附註，包括主要會計政策概要。

We have audited the financial statements of the captioned company ("the Company"), which comprise the statement of financial position as at the end of the above stated financial period, and the income statement for the above stated financial period, and notes to the financial statements, including a summary of significant accounting policies.

我們認為，該等財務報表已在所有重大方面根據香港會計師公會頒布的香港《中小企財務報告準則》擬備，並已遵照香港《公司條例》妥為擬備。

In our opinion, the financial statements of the Company are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

意見的基礎 Basis for Opinion

我們已根據香港會計師公會頒布的《香港審計準則》，並參考實務說明第 900 項（經修訂）「審計根據《中小企財務報告準則》編制的財務報表」進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒布的《專業會計師道德守則》（以下簡稱「守則」），我們獨立於貴公司，並已履行守則中的其他專業道德責任。我們相信，我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") and with reference to Practice Note 900 (Revised), Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard issued by the HKICPA. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

LAU WING HONG Certified Public Accountant

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Tel: 35196239 Fax: 30138399

獨立核數師報告致下述公司之會員
INDEPENDENT AUDITORS' REPORT TO THE MEMBER(S) OF THE FOLLOWING COMPANY

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

於香港註冊成立之有限公司 Incorporated in Hong Kong with limited liability

財政期間 Financial period: 由 From 2020/04/01 至 to 2021/03/31

列賬貨幣 Reporting currency: 港元 HKD

強調事項 Emphasis of matter

在不對 貴公司的持續經營基準發表保留審核意見的情況下，我們謹請所有股東留意財務報表附註 2 所述的有關的會計基準而編制的財務報表。

Without qualifying our audit opinion on the Company's going concern basis, we draw all shareholders' attention to the note 2 to the financial statements concerning the adoption of related accounting basis on which the financial statements have been prepared.

其他事項 Other matter

在本財務報表內所披露「上期間」資料的審核意見應參考上財政期間已簽署的財務報表。

The audit opinion for the information disclosed in the "Last Period" in these financial statements should refer to the signed financial statements of last financial period.

財務報表及其核數師報告以外的信息 Information Other than the Financial Statements and Auditors' Report Thereon

董事需對其他信息負責。其他信息包括刊載於董事局報告書內的信息，但不包括財務報表及我們的核數師報告。

The directors are responsible for the other information. The other information comprises the information included in the report of the board of director(s), but does not include the financial statements and our auditors' report thereon.

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

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

結合我們對財務報表的審計，我們的責任是閱讀其他信息，在此過程中，考慮其他信息是否與財務報表或我們在審計過程中所了解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。基於我們已執行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

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

LAU WING HONG Certified Public Accountant

Unit 502, 5th Floor, Silvercord Tower 2,
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Tel: 35196239 Fax: 30138399

獨立核數師報告致下述公司之會員
INDEPENDENT AUDITORS' REPORT TO THE MEMBER(S) OF THE FOLLOWING COMPANY

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

於香港註冊成立之有限公司 Incorporated in Hong Kong with limited liability

財政期間 Financial period: 由 From 2020/04/01 至 to 2021/03/31

列賬貨幣 Reporting currency: 港元 HKD

董事及治理層就財務報表須承擔的責任 Responsibilities of Directors and Those Charged with Governance for the Financial Statements

董事須負責根據香港會計師公會頒布的香港《中小企財務報告準則》及香港《公司條例》擬備財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

The directors are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

在擬備財務報表時，董事負責評估 貴公司持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非董事有意將 貴公司清盤或停止經營，或別無其他實際的替代方案。

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

治理層須負責監督 貴公司的財務報告過程。

Those charged with governance are responsible for overseeing the Company's financial reporting process.

核數師就審計財務報表承擔的責任 Auditors' Responsibilities for the Audit of the Financial Statements

我們之責任是根據我們之審核對該等財務報表作出意見，並按照香港《公司條例》之規定，僅向整體股東呈報我們之意見。除此以外，我們之報告書不可用作其他用途。我們概不就本報告書之內容，對任何其他人士負責或承擔法律責任。我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

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

LAU WING HONG Certified Public Accountant

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獨立核數師報告致下述公司之會員
INDEPENDENT AUDITORS' REPORT TO THE MEMBER(S) OF THE FOLLOWING COMPANY

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

於香港註冊成立之有限公司 Incorporated in Hong Kong with limited liability

財政期間 Financial period: 由 From 2020/04/01 至 to 2021/03/31

列賬貨幣 Reporting currency: 港元 HKD

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：
As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對 貴公司內部控制的有效性發表意見。
Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 評價董事所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- 對董事採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對 貴公司的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致 貴公司不能持續經營。
Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

LAU WING HONG Certified Public Accountant

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獨立核數師報告致下述公司之會員
INDEPENDENT AUDITORS' REPORT TO THE MEMBER(S) OF THE FOLLOWING COMPANY

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

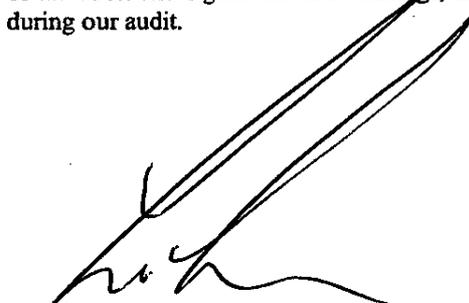
於香港註冊成立之有限公司 Incorporated in Hong Kong with limited liability

財政期間 Financial period: 由 From 2020/04/01 至 to 2021/03/31

列賬貨幣 Reporting currency: 港元 HKD

除其他事項外，我們與治理層溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

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



劉永康 LAU WING HONG

執業會計師 Certified Public Accountant

香港 Hong Kong, 2021/09/24

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

財政期間 Financial period: 由 From 2020/04/01 至 to 2021/03/31
列賬貨幣 Reporting currency: 港元 HKD

1 本公司資料 The Company information

本公司為擔保有限公司，並根據《公司條例》於香港成立。
The Company was incorporated in Hong Kong under the Companies Ordinance and is limited by guarantee.

根據公司章程細則，當公司處於清盤時，每位成員必須提供資產給公司不多於港幣 100.00。
Under the provision of the Company's Articles of Association, every member shall, in the event of the Company being wound up, contribute to the assets of the Company not exceeding HK\$100.00.

本財政期間（以下簡稱「本期間」） 由 2020/04/01 至 2021/03/31
及主要業務： From To
Current financial period ("This period") 沒有達成任何業務 No business concluded
and principal activity(ies):

上財政期間（以下簡稱「上期間」） 由 2019/08/26 至 2020/03/31
及主要業務： From To
Last financial period ("Last period") 沒有達成任何業務 No business concluded
and principal activity(ies):

於財政期間內，在本公司經營投資控股的情況下，有關集團成員之業務載於本財務報表附註內。
The principal activities of its group member(s) are set out in the notes to the financial statements in case the Company carries on investment holdings during the financial period.

註冊地址： G/F, 55FL HEUNG WO STREET, TSUEN WAN, NEW TERRITORIES, HONG KONG
Registered office:

本公司營運期間採用列明於商業登記證之商號名稱（如有）作商業用途。
The Company has adopted a trade name (if any) stated in its Business Registration Certificate for its business use.

2 編制基準 Basis of preparation

根據本財政期間所適用的香港公司條例，本公司符合提交報告豁免的條件為小型私人公司，因此，本財務報表批准按照香港會計師公會頒佈所適用的中小企業財務報告準則準備而編制。
The Company qualifies for the reporting exemption as a small private company according to the Hong Kong Companies Ordinance applicable to this financial period and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants.

除第一份財務報表遵從香港公司條例而在成立日後 18 個月內擬備外，其後之財務報表將以年結表達。

Except for the preparation of the first Financial Statements in compliance with the Hong Kong Companies Ordinance within 18 months since incorporation, subsequent financial statements are presented annually.

除於董事局報告書及財務報表首頁中註明公司結束營業而其財務報表以可變現淨值基準而編制外，財務報表均是按權責發生制為基準，根據歷史成本基礎及持續經營原則而編制。即使財務報表中之負債超過資產，所有會員已書面確認對本公司作出財務上支持，以使本公司能持續經營。
Except for the Company cessation of business shown on the cover page of the Director(s)' Report and Financial Statements preparing on the basis of net realisable value, the financial statements are generally prepared under accrual basis of accounting with measurement based on historical cost and at going concern. A written undertaking is also agreed by all member(s) to provide financial assistance in order to maintain the Company as a going concern in the case of the deficiency of assets over liabilities.

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

財政期間 Financial period: 由 From 2020/04/01 至 to 2021/03/31
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3 主要會計政策概要 Summary of significant accounting policies

以下及記錄在指定的財務報表附註內是本公司的主要會計政策：

The following and included in the designated notes to the financial statements are the significant accounting policies that are necessary for a proper understanding of the Company's financial statements:

僱員福利 Employee benefits

僱員假期 Employee leave entitlements

- 已就僱員因截至財政期間末所提供服務享有之年假及長期服務假之估計負債作出撥備。本公司的所有僱員在財政期間末均已提取所有假期，並沒有剩餘假期留作下一個財政期間提取。僱員病假及產假於放假時始確認。
- A provision is made for the estimated liability for annual leave and long service leave as a result of services rendered by employees up to the end of the financial period. All employees of the Company annually utilise their leaves at the end of the financial period without carrying forward to next financial period. Employee entitlements to sick leave and maternity leave are not recognised until the time of leave.

退休金承擔 Retirement benefits schemes

- 本公司根據《強制性公積金計劃條例》為香港所有合資格僱員設立強制性公積金計劃（「強積金計劃」）。當已向強積金計劃作出供款後，即盡歸僱員所有。
- The Company operates a mandatory provident fund scheme (the "MPF Scheme") under the Hong Kong Mandatory Provident Fund Schemes Ordinance for all qualifying employees in Hong Kong. The Company's contributions to the MPF Scheme vest fully with employees when contributed into the MPF Scheme.

離職福利 Termination benefits

- 倘本公司明確就終止僱用作出承擔或因在一項實際上不可能退出之詳細正式計劃下僱員自願離職而提供利益及僅在上述情況下，則可確認離職福利。
- Termination benefits are recognised when the Company demonstrably commits itself to terminate employment or to provide benefits as a result of voluntary redundancy by having a detailed formal plan which is without realistic possibility of withdrawal.

租賃合約 Leases

融資租賃乃一租約將資產之絕大部份利益及風險轉移至租用方。融資租賃在租約開始時按項目之公允值及最低租賃付款之現值中較低者作資產化。每項租賃付款在負債及融資支出間作出分配以達致未償融資餘額反映固定息率。融資租賃付款之利息於收益表中確認。租賃資產按其估計使用年限或租賃期兩者中的較低者將資產成本攤銷。凡資產擁有的絕大部分風險及回報仍歸出租人的所有租賃，均歸類為經營租賃。根據經營租賃的付款在租期內以直線法在收益表中扣除。

Leases that transfer substantially all the rewards and risks of ownership of assets to the Company are accounted for as finance leases. At the inception of a finance lease, the cost of the leased asset is capitalised at the fair value of the leased asset or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged to the income statement. Capitalised leased assets are depreciated over the shorter of the estimated useful life of the asset or the lease term. Leases where substantially all the risks and rewards of ownership of assets are not transferred to the lessee are accounted for as operating leases. Annual rents applicable to such operating leases are charged to the income statement on a straight-line basis over the lease term.

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

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財政期間 Financial period: 由 From 2020/04/01 至 to 2021/03/31
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資產減值 Impairment of assets

除在財務報表的附註列明外，非流動資產在每財政期間末進行減值測試確定有跡象顯示減值或回撥過去減值。當資產之賬面值較可收回價值高，賬面值應減至可收回價值，此減值虧損在收益表中確認。過去減值虧損回撥只許於決定可收回價值的方法有改變時調整，但金額不能高於原賬面淨值（已減攤銷或折舊），即往年購入資產並沒有確認減值。

Other than specified in the notes to the financial statements, an assessment is made at the end of each financial period to determine whether there is any indication of impairment or reversal of previous impairment for non-current assets. In the event that an asset's carrying amount exceeds its recoverable amount, the carrying amount is reduced to the recoverable amount and an impairment loss is recognised in the income statement. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount, however not to an amount higher than the net carrying amount that would have been determined (net of amortisation or depreciation), had no impairment losses been recognised for the asset in prior periods.

貿易應收賬款及其他應收賬款 Trade and other receivables

貿易應收賬款及其他應收賬款乃按其每一筆賬款的可變現淨值確認。應收賬款之減值撥備於客觀證據顯示本公司將不能按應收賬款之原本條款收回所有金額（包括本公司持有多於一個財政期間的應收賬款）時提備。撥備金額於收益表中確認。對於關連方的往來借款，本公司的會員已決議通過及保證在關連方無能力還款時承擔所有的債項。

Trade and other receivables are stated at estimated realisable value after each debt has been considered individually. Where the objective evidences reflect that the payment of a debt becomes doubtful (including a debt has been due more than one financial period), a provision is made and charged to the income statement. Regarding amount due from related party, the Company's members have passed the resolution to guarantee that they would bear all liabilities for the failure of repayments by the related party.

借款費用 Borrowing costs

借款費用在發生當期確認為費用。本公司的董事及會員擔保本公司的一般銀行融資。

Borrowing costs are recognised as an expense in the period in which they are incurred. The Company's general banking facilities are guaranteed by the Company's director(s) and member(s).

外幣換算 Foreign exchange

外幣換算以交易日的匯率進行折算。於每個資產負債表內的外幣計算的貨幣性資產及負債會再按財政期間末的匯率進行折算。匯兌差額記入當期收益表內。

Foreign currency transactions are converted at the exchange rate applicable at the transaction date. Foreign currency monetary items are translated by using exchange rates applicable at the end of the financial period. Gains or losses on foreign exchange are recognised in the income statement.

4 比較數字 Comparative figures

除首財政期間的財務報表外（沒有數值呈列於「上期間」內），若干比較數字（包括以下重要的資料）已重新分類或分配，以符合本期間的呈列方式或財務報告準則的轉換。

Other than the first financial period's financial statements in which no value is shown in "Last Period", certain comparative figure, with significant information stated below, has been re-classified or re-stated to conform with the current period's presentation or for the change in financial reporting standard.

重新分類的類別、金額及原因：

Nature, amount and reason of reclassification:

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LAMBORGHINI ENTHUSIASTS (HK) LIMITED

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

財政期間 Financial period: 由 From 2020/04/01 至 to 2021/03/31
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5 重大關連人士交易 Significant related party transactions

主要會計政策 Significant accounting policies

在編制此等財務報表時，如符合下列其中一項，將視為本公司之關連方：

該方（包括本公司集團成員、本公司之聯營公司、本公司為其合營方之合營企業或共同與第三方成立之合營企業、在本公司有重要投票權的主要管理人員（只為本公司董事）之一、該等人士的直系親屬、及為受該等人士控制、共同控制或對其有重大影響力的實體）有能力直接或間接透過一個或多個中介人控制本公司或與本公司受到同一控制或在作出財務及營運決策方面對本公司行使重大影響力，或對本公司擁有共同控制權；或該方為本公司僱員或屬本公司關連人士的任何實體的利益而設立的終止僱傭後福利計劃。對於個人的直系親屬指於與該實體交易時預期可影響該個人、或受該個人影響的家庭成員。

For the purposes of these financial statements, a party is considered as related to the Company if:

the party, including a group member of the Company, an associate of the Company, a joint venture in which the Company is a venturer or which is common joint venturer of a third party, a member of key management personnel with significant voting power (to be the Company's director(s) only) of the Company, a close family member of such an individual, and an entity under the control, joint control or significant influence of such individuals, has the ability, directly or indirectly through one or more intermediaries, to control the Company or subject to common control with the Company or to exercise significant influence over the Company in making financial and operating policy decisions, or has joint control over the Company; or the party is a post-employment benefit plan which is for the benefit of employees of the Company or of any entity that is a related party of the Company. Where close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the entity.

除在財務報表別處披露交易及結存外，董事認為以下為在日常業務中按一般商業條款與關連方進行之重大交易：

During the period, other than those have already been stated in other parts to these financial statements, the following material transactions with the related party(ies) was/were, in the opinion of the director(s), carried out in the ordinary course of business and on normal commercial terms:

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

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關連方 Related party -
交易性質 Nature of transaction -
關係 Relationship -
本期間 This period -
上期間 Last period -

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

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關連方 Related party	-
會計科目 Account name	-
關係 Relationship	-
在本期間末的借/(貸)	-
Debit/(Credit) balance in this period end date	-
在上期間末的借/(貸)	-
Debit/(Credit) balance in last period end date	-

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6 營業額 / 收益 及 其他收益 / 其他收入 Turnover / Revenue and other revenue / other income

主要會計政策 Significant accounting policies

收入之確認為公司極有可能獲得經濟收益及能按以下基礎可靠計算：

- 所有服務收入（包括佣金收入、工程收入、諮詢費收入、運輸服務收入、專利權收入、管理費收入、加工費收入、輪船服務收入及中介服務收入）是按服務提供給客人的發票日確認。
- 股息收入於會員收取股息權利被確定後確認。
- 利息收入是按時間比例及使用有效利息計算方法確認。
- 租金收入以租賃時間按時間比例確認。
- 售賣樓宇是以簽署轉售合約或由有關政府部門發出入伙紙日期，而確認為收入。確認收入額前所收取的訂金及分期包括在預收銷售訂金及預收分期賬內。
- 貨品之銷售或變賣證券的收益在貨品或證券擁有權之風險及回報轉移至客人或買家後確認。

Revenue is recognised when it is probable that the economic benefits will flow to the Company and when the revenue can be measured reliably, on the following bases:

- All service income, including commission income, construction income, consultancy fee income, transportation income, royalty income, management fee income, subcontracting fee income, vessel service income and agency service income, is recognised on the issue date of the invoice for the services rendered to the customer.
- Dividend income is recognised when the member's right to receive payment is established.
- Interest income is recognised on a time proportion basis taking into account the principal outstanding and the interest applicable.
- Rental income is recognised on a time proportion basis over the lease term.
- Revenue arising from the sale of properties held for sale is recognised upon the signing of the assignment or the issue of an occupation permit by the relevant government authorities. Deposits and installments received on properties sold prior to the date of revenue recognition are included under sale deposits and installments received in advance.
- Sales of goods or securities are recognised when the risks and rewards of ownership have passed to the customer or buyer.

	<u>本期間</u> <u>This period</u>	<u>上期間</u> <u>Last period</u>
收入分析如下： An analysis of turnover is as follows:		
總收入 Total turnover	-	-
	<u>本期間</u> <u>This period</u>	<u>上期間</u> <u>Last period</u>
其他收入： Other revenue:		
銀行利息收入 Bank interest income	0.65	-
總其他收入 Total other revenue	0.65	-

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LAMBORGHINI ENTHUSIASTS (HK) LIMITED

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

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7 稅前淨(支出)/收入 Net (expenditure)/income before tax

	<u>本期間</u> <u>This period</u>	<u>上期間</u> <u>Last period</u>
已扣除下列財務成本： After charging the following finance costs:		
總財務成本 Total finance costs	-	-
	<u>本期間</u> <u>This period</u>	<u>上期間</u> <u>Last period</u>
已扣除下列各項： After charging the following items:		
成立公司費用 Preliminary expenses	-	360.00

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8 稅項 Taxation

主要會計政策 Significant accounting policies

所得稅支出指本期應付稅項及遞延稅項之總和。本期應付稅項乃按本財政期間應課稅溢利計算。應課稅溢利與收益表中所報溢利不同，此乃由於前者不包括於其他財政期間應課稅或可扣稅之收入及開支，並且摒除永不用課稅或永不可扣稅之項目。本公司之即期稅項負債乃於財政期間完結時已頒佈或實質上已頒佈之稅率計算。在當期產生經調整稅務虧損、無期限及未用的承前財政期間的足夠稅務虧損或並沒有於稅務管轄範圍內產生的應納稅收入，有關當期所得稅費用將不被撥備。有關現行的稅率與無期限及未用的承前財政期間的稅務虧損可參閱有關的稅務計算表內容。

Income tax expense represents the sum of the tax currently payable and deferred tax. The tax currently payable is based on taxable profit for the financial period. Taxable profit differs from profit as reported in the income statement because it excludes items of income and expense that are taxable or deductible in other financial periods and it further excludes items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the financial period. Under the circumstances of adjusted tax loss incurred for the financial period, sufficient utilisation of unexpired and unused tax loss carried forward from previous financial periods or no assessable income derived from the taxation jurisdiction, no provision for taxation expense is made in the financial statements. The applicable tax rates and the amount of unexpired and unused tax losses available to be carried forward from previous financial periods can refer to the relevant tax computation.

	<u>本期間</u> <u>This period</u>	<u>上期間</u> <u>Last period</u>
本期間的香港稅款 Hong Kong tax charge for the period	-	-
本期間的海外稅款 Overseas tax charge for the period	-	-
往年(多)/少計 (Over)/Under-provision in previous periods	-	-
其他 Others	-	-
	<hr/>	<hr/>
	-	-

本公司在稅務條例第 88 條的意思之下為慈善機構，並因而豁免香港利得稅。

The Company is a charitable organisation within the meaning of section 88 of the Inland Revenue Ordinance, and accordingly is exempted from Hong Kong Profits Tax.

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9 董事酬金 Director(s)' remuneration

董事酬金之詳情如下：
 Director(s)' remuneration is as follows:

	<u>本期間</u> This period	<u>上期間</u> Last period
袍金 Fees	-	-
其他酬金 Other emoluments	-	-
公積金供款 Provident fund contributions	-	-
福利 Benefit-in-kind	-	-
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	-	-
	-----	-----

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

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10 往來賬 Current account(s)

應收/(付)關連方(本公司的董事擁有其關連方的控制權益)款項以以下資產為抵押品、以下利率及在以下日期或之前清還。

The amount(s) due from/(to) the related party(ies), in which the Company's director(s) has/have controlling interests, is/are secured by the following asset(s), the following interest bearing and repayable on or before the following date.

抵押品 Security: -

年利率 Annum interest rate: -

還款日期 Repayment date: -

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LAMBORGHINI ENTHUSIASTS (HK) LIMITED

收益表 INCOME STATEMENT

財政期間 Financial period: 由 From 2020/04/01 至 to 2021/03/31
 列賬貨幣 Reporting currency: 港元 HKD

		附註 Note	本期間 This period	上期間 Last period
其他收入	Other revenue	6	0.65	-
			0.65	-
減：行政費用	Less: Administrative expenses		(2,700.16)	(610.00)
稅前淨(支出)/收入	Net (expenditure)/income before tax	7	(2,699.51)	(610.00)
減：稅項	Less: Taxation	8	-	-
期間淨(支出)/收入	Net (expenditure)/income for the period		(2,699.51)	(610.00)
營業額	Turnover		-	-

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隨附會計政策及附註乃財務報表的一部分，並應與財務報表一併閱讀。

The accompanying accounting policies and explanatory notes form an integral part of, and should be read in conjunction with, these financial statements.

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

財務狀況表 STATEMENT OF FINANCIAL POSITION

財政期間 Financial period: 由 From 2020/04/01 至 to 2021/03/31
 列賬貨幣 Reporting currency: 港元 HKD

		附註 Note	本期間末 This period end date	上期間末 Last period end date
非流動資產	NON-CURRENT ASSETS		-	-
流動資產	CURRENT ASSETS			
現金及銀行結存	Cash and bank balances		61,690.49	-
			61,690.49	-
減：流動負債	LESS: CURRENT LIABILITIES			
應付董事款項	Amount(s) due to director(s)	10	-	(610.00)
應付關連公司款項	Amount(s) due to related company(ies)	10	(65,000.00)	-
			(65,000.00)	(610.00)
流動資產/(負債)淨值	NET CURRENT ASSETS/(LIABILITIES)		(3,309.51)	(610.00)
總資產減流動負債	TOTAL ASSETS LESS CURRENT LIABILITIES		(3,309.51)	(610.00)
資產/(負債)淨值	NET ASSETS/(LIABILITIES)		(3,309.51)	(610.00)

		附註 Note	本期間末 This period end date	上期間末 Last period end date
資本及儲備	EQUITY AND RESERVES			
滾存溢利/(累積虧損)	Retained profits /(Accumulated losses)		(3,309.51)	(610.00)
權益/(虧損)總額	TOTAL EQUITY/(DEFICIT)		(3,309.51)	(610.00)

本財務報表已由董事局於董事局報告書日同時批准，並在沒有標明簽署名稱的情況下由董事局報告書內首兩位現任董事代表董事局簽署。

The financial statements thereon were approved by the Board of Director(s) on the same date of the Report of the Board of Director(s) and are signed on behalf of the Board of Director(s) by the first two existing director(s) listed in the Report of the Board of Director(s) in the case of no designated name of signature.

董事 Director

適用於現存的第二位董事
Applicable for Second Existing Director

隨附會計政策及附註乃財務報表的一部分，並應與財務報表一併閱讀。

The accompanying accounting policies and explanatory notes form an integral part of, and should be read in conjunction with, these financial statements.

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

權益變動表 STATEMENT OF CHANGES IN EQUITY

財政期間 Financial period: 由 From 2020/04/01 至 to 2021/03/31
 列賬貨幣 Reporting currency: 港元 HKD

		滾存溢利/ (累積虧損) Retained profits/ (Accumulated losses)	總額 Total
截至上期間初	At last period beginning date	-	-
期間淨(支出)/收入	Net (expenditure)/income for the period	(610.00)	(610.00)
截至上期間末及截至本期間初	At last period end date and this period beginning date	(610.00)	(610.00)
期間淨(支出)/收入	Net (expenditure)/income for the period	(2,699.51)	(2,699.51)
截至本期間末	At this period end date	(3,309.51)	(3,309.51)

隨附會計政策及附註乃財務報表的一部分，並應與財務報表一併閱讀。

The accompanying accounting policies and explanatory notes form an integral part of, and should be read in conjunction with, these financial statements.

LAMBORGHINI ENTHUSIASTS (HK) LIMITED

詳細收益表 DETAILED INCOME STATEMENT

財政期間 Financial period: 由 From 2020/04/01 至 to 2021/03/31

列賬貨幣 Reporting currency: 港元 HKD

(只作管理用 For management purpose only)

本期間
This period

其他收入	Other revenue	
銀行利息收入	Bank interest income	0.65
		<u>0.65</u>
		<u>0.65</u>
減：行政費用	Less: Administrative expense	
銀行費用	Bank charge	(2,100.16)
商業登記費用	Business registration fee	(250.00)
雜項支出	Sundry expense	(350.00)
		<u>(2,700.16)</u>
總費用及支出	Total expenses and charges	<u>(2,700.16)</u>
稅前淨(支出)/收入	Net (expenditure)/income before tax	<u>(2,699.51)</u>