



CITA

ANNUAL REPORT

製 衣 業 訓 練 局 年 報

2025



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Clothing Industry Training Authority
製衣業訓練局

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-  [HKCITA](https://www.youtube.com/HKCITA)

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概述

O V E R V I E W

使命宣言

MISSION STATEMENT

我們的使命是要協助製衣業提升世界級的競爭水平。我們會採用工業導向的方式，有效地加強以下服務：

- 培訓及發展管理及技術專才
- 推動健全的商業及工業運作
- 促進創科及專業技術的應用

Our mission is to assist the clothing industry to enhance its global competitiveness through the adoption of an industry-led approach to effectively strengthen our services in:

- **Training and developing management and technical professionals**
- **Promoting sound commercial and industrial practices**
- **Facilitating the application of innovation and technology**



製衣業訓練局

CLOTHING INDUSTRY TRAINING

CLOTHING

主席序言

CHAIRMAN'S FOREWORD



陳永安先生
Mr. Roger CHAN Wing-on

主席
Chairman

地緣政治的壓力與變動性正處於前所未有的高峰。地緣緊張局勢帶來的連鎖反應，具體表現在關稅武器化、經濟制裁、技術禁運以及社會動盪等方面。儘管面臨這些挑戰，全球服裝供應鏈仍展現出卓越的適應能力，將營運模式從「中國加一」演變為「中國加多」。因此，現今的供應鏈比以往任何時候都更加分散。

由人工智能和大數據分析驅動的新興零售模式正在改變傳統實體零售業。透過針對性別、消費習慣、地點、天氣、社交活動、文化興趣和生活方式變化的精準產品推薦，零售正從單一模式轉變為多渠道運營。零售商目前的競爭核心在於零售商在速度、創意、客戶體驗和產品表現。推出傳統的季節性產品正逐漸式微，取而代之的是源源不絕的膠囊系列。

可持續性是一種普世價值，但在各大經濟體的進展並不均衡。主要驅動力包括受過教育的消費者偏好、投資者的期望，以及迫使企業建立環境、社會及管治 (ESG) 實踐的監管壓

Geopolitics has never been more stressful and dynamic than before. The ripple effects of geopolitical tensions are reflected in tariff weaponization, sanctions, technology embargoes and social unrest. Despite these challenges, the global apparel supply chain has demonstrated remarkable adaptability, evolving from a “China plus one” to a “China plus many” operating model. As a result, the supply chain is now more fragmented than ever.

Emerging retail models powered by AI and big data analytics are reshaping traditional brick and mortar retailing. Targeted product recommendations based on gender, spending habits, location, weather, social events, cultural interests and lifestyle changes are shifting retailing from a single model to multi-channel operations. Retailers are competing on speed, creativity, customer experience and product performance. Traditional seasonal launches are diminishing and being replaced by a continuous flow of capsule collections.

Sustainability is a universal value but progresses unevenly across major economies. Key drivers include educated consumer preferences, investor expectations and regulatory pressures that compel companies to establish ESG practices. The European Union is transforming

力。歐盟正在將可持續原則轉化為可具強制力的法規，例如《可持續產品生態設計法規》(ESPR) 和即將推出的數碼產品護照 (DPP)。這些舉措正在從法律框架演變為影響整個產業的行為轉型。

雖然這些趨勢帶來了挑戰，但具有前瞻性思維的公司正透過重塑營運模式、採納新技術，以及讓員工掌握未來所需的技能，將動盪轉化為機遇。在一個由不確定性與科技進步所定義的時代，企業培訓、持續學習和掌握非傳統技能已成為保持競爭力的核心要素。

經過 9 年的不懈努力，時尚高峰 (香港) 已成為一個具有象徵意義的全球活動，匯聚業界專家共同推廣可持續實踐。這一具前瞻性的舉措將製衣業訓練局 (「訓練局」) 準確地定位為可持續發展的前沿。隨著 ESG 法規日趨嚴格，訓練局將通過擴大針對時裝行業的相關培訓和諮詢計劃，進一步強化對可持續發展的專注。

在過去數十年間，香港時裝業已從生產製造演變為供應鏈管理，加強了與客戶關係與高價值製造服務。為了克服成本挑戰，傳統的原廠委託製造 (OEM) 供應商可考慮轉型為原廠設計製造 (ODM) 營運模式，並通過數碼化和技術應用，將勞動力密集型的產品企劃流程自動化。人才培育是實現此轉型的關鍵。我非常感激訓練局成立業界及社會參與委員會，並帶領數碼化與人工智能應用倡議支援業界持份者進行轉型。

地緣政治局勢依然變幻莫測。在未來幾年，市場多元化可能變得至關重要，但新興市場往往缺乏香港出口商所熟悉的成熟零售與分銷網絡。社交電商與消費者對生產者 (C2M) 模式的迅速崛起，為進入新市場提供了替代途徑。訓練局將探討成立媒體實驗室的可行性——這是一個實驗性平台，旨在讓充滿熱誠的年輕設計師、廣大創意社區和中小企業能夠利用數據分析、快速原型製作和廣播技術，作為具成本效益的滲透市場工具。

人工智能、新材料、消費者偏好的轉變以及新興零售形式，正不斷重塑並顛覆傳統的營運系統與商業模式。訓練局將與管理委員會攜手合作，致力於提供與時俱進的培訓課程、確認發展機遇以及培育優秀人才，以促進香港時裝業的可持續增長。

sustainability principles into enforceable regulations, such as the Ecodesign for Sustainable Product Regulations and the forthcoming Digital Product Passport. These initiatives are moving from legal frameworks into behavioural and industry-wide transformations.

While these trends pose challenges, forward thinking companies are turning disruption into opportunity by reinventing operating models, adopting new technologies and equipping employees with future ready skills. Corporate training, continuous learning and mastery of non-traditional skills are now essential for competitiveness in an era defined by uncertainty and technological advancement.

After 9 years of continuous effort, Fashion Summit (HK) has become an iconic global event, bringing together industry experts to promote sustainable practices. This visionary initiative accurately positioned the Clothing Industry Training Authority ("the Authority") at the forefront of sustainability. As ESG becomes increasingly regulated, the Authority will further strengthen its sustainability focus by expanding relevant training and consultation programmes for the fashion industry.

Over the past decades, Hong Kong's fashion industry has evolved from manufacturing to supply chain management, strengthening customer relationships and valued manufacturing services. To overcome cost challenges, traditional OEM suppliers may consider transitioning to ODM operations and automating labour-intensive merchandising processes through digitization and technology adoption. Talent development is crucial for enabling this transformation. I am grateful for the formation of the Industry and Community Engagement Committee, leading the Digitalisation and AI Adoption Initiative supporting industry stakeholders in this transition.

Geopolitics remains highly dynamic. Market diversification may become essential in the coming years, but emerging markets often lack established retail and distribution networks familiar to Hong Kong exporters. The rapid rise of social commerce and Consumer-to-Manufacturer (C2M) models offers alternative pathways for new market entry. The Authority will explore the feasibility of establishing a Media Lab — an experimental platform enabling passionate young designers, the creative community at large and SMEs to leverage data analytics, rapid prototyping and broadcasting technologies as cost effective tools for market penetration.

AI, new materials, shifting consumer preferences and new retail formats are reshaping and disrupting traditional operating systems and business models. The Authority, together with the management board, remains committed to offering updated training programmes, identifying development opportunities and nurturing talent for the sustainable growth of the fashion industry in Hong Kong.

總幹事工作回顧

EXECUTIVE DIRECTOR'S REVIEW



柳麗雯女士
Ms. LAU Lai-man

總幹事
Executive Director

回顧過去一年的挑戰，我們展望在 2026 年將會見證更多引領時裝業的最新趨勢與行業焦點。2025 年是業界經歷轉變的重要階段，當中包括人工智能技術的進步、業界對可持續性日益堅定的承諾，以及為提升供應鏈透明度與可追溯性而引入的數碼產品護照 (DPP)。

進入 2026 年，時裝業預期將持續整合人工智能技術，從而全面升級設計流程、供應鏈管理以及個人化客戶體驗。可持續性仍是行業未來的重要支柱。我們意識到在價值鏈中各個環節中實踐可持續性的重要，從原材料採購、製造過程到廢棄處置皆需納入考量。擁抱循環經濟原則並推廣更具可持續性的時裝生態系統，對行業的長期存續至關重要。應對環境議題，特別是減少碳排放，亦是刻不容緩。

Looking back on the challenges of the past year, we look ahead to more upcoming trends and industry focuses that will lead the fashion industry in 2026. The year 2025 has been a period of significant transformation, marked by advancements in AI technology, a growing commitment to sustainability and the introduction of Digital Product Passports (DPP) as a means to enhance transparency and traceability across the supply chain.

In 2026, the fashion industry is expected to witness a continued integration of AI technology which will upgrade design processes, supply chain management, and personalised customer experiences. Sustainability remains a key pillar of our industry's future. We recognise the importance of adopting sustainable practices throughout the value chain, from sourcing raw materials to manufacturing processes and end-of-life disposal. Embracing circular economy principles and promoting a more sustainable fashion ecosystem are essential for the long-term viability of our industry. Addressing environmental concerns, particularly reducing carbon emissions, is critical.

時裝及紡織業在全球碳足跡中扮演著重要角色，而致力於實施可持續性舉措和技術是將環境影響降至最低的必經之路。引入數字產品護照 (DPP) 是提升行業透明度與信任的一大步。通過為消費者提供有關產品歷程的詳細資訊，包括材料、製造過程和對環境的影響，行業將賦予消費者知情選擇的能力，並鼓勵負責任的消費行為。

展望未來，我們將以行業需求為核心，致力提供全面的培訓計畫，使從業人員具備應對快速變化的市場環境所需的知識與技能。我們的培訓方案將針對行業面臨的特定挑戰與機遇量身打造，確保勞動力在多變的環境中保持靈活與競爭力。訓練局期望透過策略性行動在行業內推動創新、提升效率與實踐可持續性發展。

訓練局很高興舉辦了時尚高峰 (香港) 2025，這個平台持續匯集行業領袖、創新者和持份者，共同推動對更具可持續性和創新時裝行業的對話和倡議。我們深信時尚高峰 (香港) 將繼續成為推動行業正面改變與合作的催化劑。

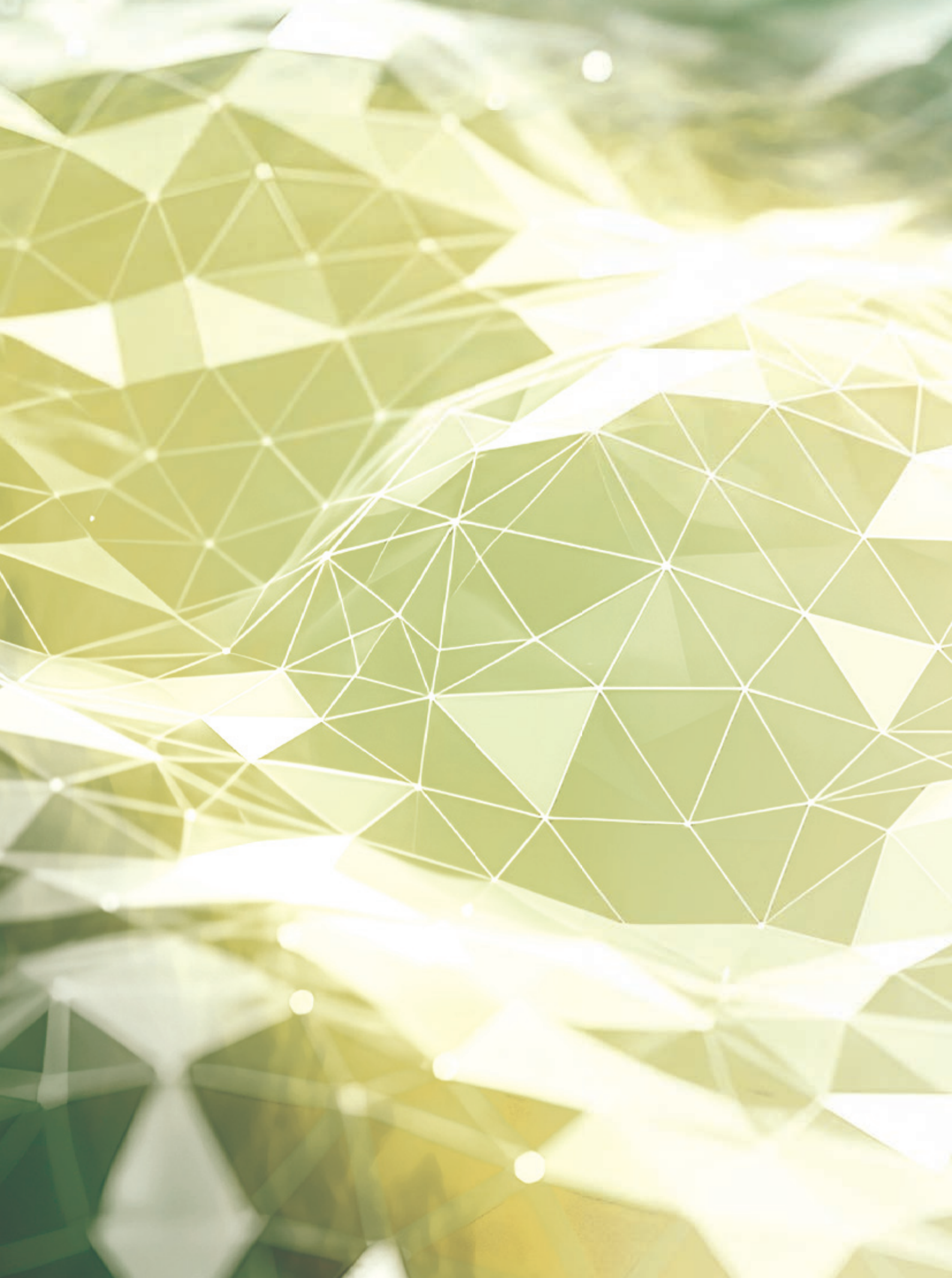
邁入 2026 年，我們對未來的機遇與挑戰充滿期待。憑藉對創新、可持續性和行業合作的專注，我們有信心引領時裝和紡織行業走向更具可持續性和繁榮的未來。在此，我謹向訓練局主席和各位委員對實現本局願景的支持致以誠摯謝意。特別感謝全體員工在過去一年中克服本局面對的各種挑戰，推動行業變得更好。

Our industry plays a significant role in global carbon footprints and commitment to implementing sustainable practices and technologies is the way to minimise impact on the environment. DPP represents a significant step towards enhancing transparency and trust within the industry. By providing consumers with detailed information about a product's journey, including its materials, manufacturing processes, and environmental impact, the industry is empowering consumers to make informed choices and encouraging responsible consumption.

Looking ahead, our focus will be industry-centric, with a commitment to providing comprehensive training programmes to equip industry practitioners with the knowledge and skills needed to navigate the rapidly evolving market landscape. Our training initiatives will be tailored to address the specific challenges and opportunities facing our industry, ensuring that the workforce remains agile and competitive in a dynamic environment. Through strategic initiatives, the Authority aims to lead the way in promoting practices and technologies that drive innovation, efficiency and sustainable development within our industry.

The Authority is pleased to have organised Fashion Summit (HK) 2025, a platform that has consistently brought together industry leaders, innovators, and stakeholders to drive conversations and initiatives towards a more sustainable and innovative fashion industry. We are confident that Fashion Summit (HK) will continue to be a catalyst for positive change and collaboration within the industry.

As we move forward into 2026, we are excited about the opportunities and challenges that lie ahead. With a focus on innovation, sustainability and industry collaboration, we are well-positioned to lead the fashion industry towards a more sustainable and prosperous future. I extend my sincere appreciation to the Chairman and members for the support to furthering the Authority's vision. A special acknowledgment goes to our staff for their dedication to overpassing the challenges of the Authority in the past year and driving positive change within our industry.





企業治理

C O R P O R A T E
G O V E R N A N C E

訓練局委員

MEMBERS OF THE AUTHORITY



陳永安先生 (主席)
Mr. Roger CHAN Wing-on (Chairman)
香港羊毛化纖針織業廠商會代表
representing The HK Woollen and Synthetic
Knitting Manufacturers' Association



陳敬德先生
Mr. Kenneth CHAN King-tak
香港製衣業總商會代表
representing The Federation of Hong Kong
Garment Manufacturers



陳育懋博士
Dr. Eddie CHAN Yuk-mau
香港製衣廠同業公會代表
representing the Hong Kong Garment
Manufacturers Association Ltd.



何承祖先生
Mr. Rex HO Shing-cho
職業訓練局時裝及紡織業訓練委員會代表
representing the Fashion and Textile
Training Board of the Vocational Training
Council



許彼得先生
Mr. Peter HUI
香港毛織出口廠商會有限公司代表
representing the Hongkong Knitwear
Exporters & Manufacturers Association Ltd.



羅正杰先生
Mr. Bosco LAW Ching-kit
職業訓練局時裝及紡織業訓練委員會代表
representing the Fashion and Textile
Training Board of the Vocational Training
Council



曾洋子女士
Ms. Angie TSANG Yeung-tsz
勞工及福利局常任秘書長代表
representing the Permanent Secretary for
Labour and Welfare



黃燕芳女士
Ms. Yonnie WONG Yin-fong
由職業訓練局執行幹事提名
nominated by the Executive Director of the
Vocational Training Council



胡月容女士
Ms. WU Yuet-yung
職工會代表
representing Trade Union



鄭文德先生
Mr. Richard CHENG Man-tak
香港製衣業總商會代表
representing The Federation of Hong Kong
Garment Manufacturers



張璇菲女士
Ms. Anne CHEUNG Suen-fei
香港製衣廠同業公會代表
representing the Hong Kong Garment
Manufacturers Association Ltd.



何國鉦先生
Mr. Dorian HO Kwok-ching
非相關商會人士
Lay Member



梁銘惠先生
Mr. Alan LEUNG Ming-wai
香港出口商會代表
representing The Hong Kong Exporters'
Association



廖安琪女士
Ms. Angela LIU
工業貿易署署長代表
representing the Director-General of
Trade and Industry



吳慧君女士
Ms. Jacqueline NG Wai-kwan
香港工業總會代表
representing the Federation of Hong Kong
Industries



楊敏賢女士
Ms. Teresa YANG Ming-yen
香港總商會代表
representing The Hong Kong General
Chamber of Commerce



楊華勇先生
Mr. Johnny YU Wah-yung
香港中華廠商聯合會代表
representing The Chinese Manufacturers'
Association of Hong Kong

訓練局組織

STRUCTURE OF THE AUTHORITY

訓練局於 1975 年 9 月，依據《工業訓練（製衣業）條例》成立。該法例第 5 項訂明訓練局之職責如下：

1. 為製衣業提供訓練課程；
2. 為訓練課程設立及維持工業訓練中心；
3. 協助完成訓練課程的人就業；
4. 就徵款率作出建議。

訓練局須由十七名委員組成，其中為：

- 香港製衣業總商會所提名的人兩名；
- 香港製衣廠同業公會所提名的人兩名；
- 職業訓練局時裝及紡織業訓練委員會所提名的人兩名；
- 香港工業總會所提名的人一名；
- 香港中華廠商聯合會所提名的人一名；
- 香港羊毛化纖針織業廠商會所提名的人一名；
- 香港出口商會所提名的人一名；
- 香港總商會所提名的人一名；
- 香港登記並與製衣業有關的職工會內擔任幹事的人一名；
- 職業訓練局執行幹事所提名的人一名；
- 香港毛織出口廠商會有限公司所提名的人一名；
- 公職人員兩名；及
- 並非公職人員及與上述各機構並不相關的人一名。

The Authority was established by statute in September 1975 according to the Industrial Training (Clothing Industry) Ordinance. The functions of the Authority as defined in Section 5 of the Ordinance are:

1. to provide training courses for the clothing industry;
2. to establish and maintain industrial training centres;
3. to assist in the placement of persons completing training courses;
4. to make recommendations with respect to the rate of levy.

The Authority shall consist of 17 members of whom :

- Two shall be persons nominated by The Federation of Hong Kong Garment Manufacturers;
- Two shall be persons nominated by the Hong Kong Garment Manufacturers Association Ltd.;
- Two shall be persons nominated by the Fashion and Textile Training Board of the Vocational Training Council;
- One shall be a person nominated by the Federation of Hong Kong Industries;
- One shall be a person nominated by The Chinese Manufacturers' Association of Hong Kong;
- One shall be a person nominated by the Hong Kong Woollen and Synthetic Knitting Manufacturers' Association Ltd.;
- One shall be a person nominated by The Hong Kong Exporters' Association;
- One shall be a person nominated by The Hong Kong General Chamber of Commerce;
- One shall be a person who holds office as an official of a trade union which is registered in Hong Kong and connected with the clothing industry;
- One shall be a person nominated by the Executive Director of the Vocational Training Council;
- One shall be a person nominated by the Hongkong Knitwear Exporters & Manufacturers Association Ltd.;
- Two shall be public officers; and
- One shall be a person, not being a public officer or person connected with any of the organisations as mentioned above.

委員會 COMMITTEES

訓練局為了達成其職責與目標，在其十七名委員中組成三個委員會，負責專門工作。委員會可以選拔局外人士參加委員會會議，以期提供專業意見。

各委員會負責監察影響著訓練局運作的各項範疇。訓練局全體委員舉行了兩次訓練局會議，探討訓練局的未來路向，並擬出應對方略。

訓練局的委員將會繼續監察訓練局的資源運用及運作，並積極配合業界的發展路向，推動本港發展為亞太區的時裝設計開發中心及採購樞紐。

財務及建築事務發展委員會

陳永安先生 (主席)
陳敬德先生
鄭文德先生
許彼得先生
吳慧君女士
曾洋子女士

委員會職權：

1. 與政府磋商發展基金貸款事宜；
2. 預備每年之收支預算；
3. 負責有關訓練局暫不需用資金之投資事宜；及
4. 就其他有關財務方面之事宜，向訓練局提供意見。
5. 與政府磋商撥地興建訓練中心之條件；
6. 與負責興建訓練中心之建築師保持聯絡；及
7. 負責訓練中心落成後有關建築方面之事宜。

To enable the Authority to better discharge its functions and achieve its objectives, three committees were appointed from among its 17 members to take responsibilities of specific functions. Committees were empowered to co-opt any person whose professional advice is expected.

The Committees oversee specific issues that may affect the operation of the Authority. The Authority held two meetings to deliberate its way forward and set forth the related strategies to cope with future changes.

The Committees will continuously pledge to monitor the effectiveness of allocation of resources and the efficiency of the operation of the Authority. In the long run, the Committees aspire the Authority as a major change agent to assist Hong Kong to become the fashion design, development and trading hub in the Asia Pacific Region.

Committee on Finance and Building Development

Mr. Roger CHAN Wing-on (Chairman)
Mr. Kenneth CHAN King-tak
Mr. Richard CHENG Man-tak
Mr. Peter HUI
Ms. Jacqueline NG Wai-kwan
Ms. Angie TSANG Yeung-tsz

Terms of Reference:

1. To negotiate with the Government on loans for development;
2. To prepare annual estimates of income and expenditure;
3. To be responsible for the investment of the Authority's funds which are not immediately required; and
4. To advise the Authority on any other financial matters referred to it by the Authority.
5. To negotiate with the Government on land grant for Training Centres;
6. To liaise with the architect responsible for the building of the Centres; and
7. To be responsible for matters relating to the buildings after completion.

課程、設備及職員編制委員會

陳育懋博士 (主席)

陳永安先生

張璇菲女士

何國鉦先生

梁銘惠先生

黃燕芳女士

胡月容女士

廖安琪女士

委員會職權：

1. 決定開辦之訓練課程及選購所需設備及物料，及製成品之處理問題；
2. 負責有效率地推行各項訓練課程；
3. 維持訓練中心督導水準；及
4. 輔導有關學員受訓完畢就業之事宜。
5. 負責職員招聘事宜，包括訓練局職員之聘用，薪酬及其他服務條件等；
6. 決定其他有關人事方面之事宜；及
7. 在需要時與政府磋商有關借調政府人員之事宜。

Committee on Courses, Equipment and Staff Establishment

Dr. Eddie CHAN Yuk-mau (Chairman)

Mr. Roger CHAN Wing-on

Ms. Anne CHEUNG Suen-fei

Mr. Dorian HO Kwok-ching

Mr. Alan LEUNG Ming-wai

Ms. Yonnie WONG Yin-fong

Ms. WU Yuet-yung

Ms. Angela LIU

Terms of Reference:

1. To decide the training courses to be run, necessary equipment and materials to be purchased, and the disposal of finished products;
2. To be responsible for the efficient operation of the training courses;
3. To maintain the standard of instruction; and
4. To advise on and monitor the placement of trainees upon completion of training courses.
5. To be responsible for staffing matters including the recruitment, salary and other conditions of service for the Authority's staff;
6. To decide any other personnel matters; and
7. To negotiate, when necessary, with Government on the secondment of officers from the civil service.

業界及社會參與委員會

陳永安先生 (主席)
陳育懋博士
許彼得先生
吳慧君女士

委員會職權：

1. 就聯繫業界的計劃及策略向訓練局提出建議，以了解其需求、挑戰及未來趨勢。
2. 就促進公眾參與的倡議提出建議，以提高對業界的認識。
3. 就業界及公眾參與活動的開支，提出預算估計。
4. 執行訓練局可能指派的其他與業界聯繫及公眾參與相關的活動。

Committee on Industrial and Community Engagement

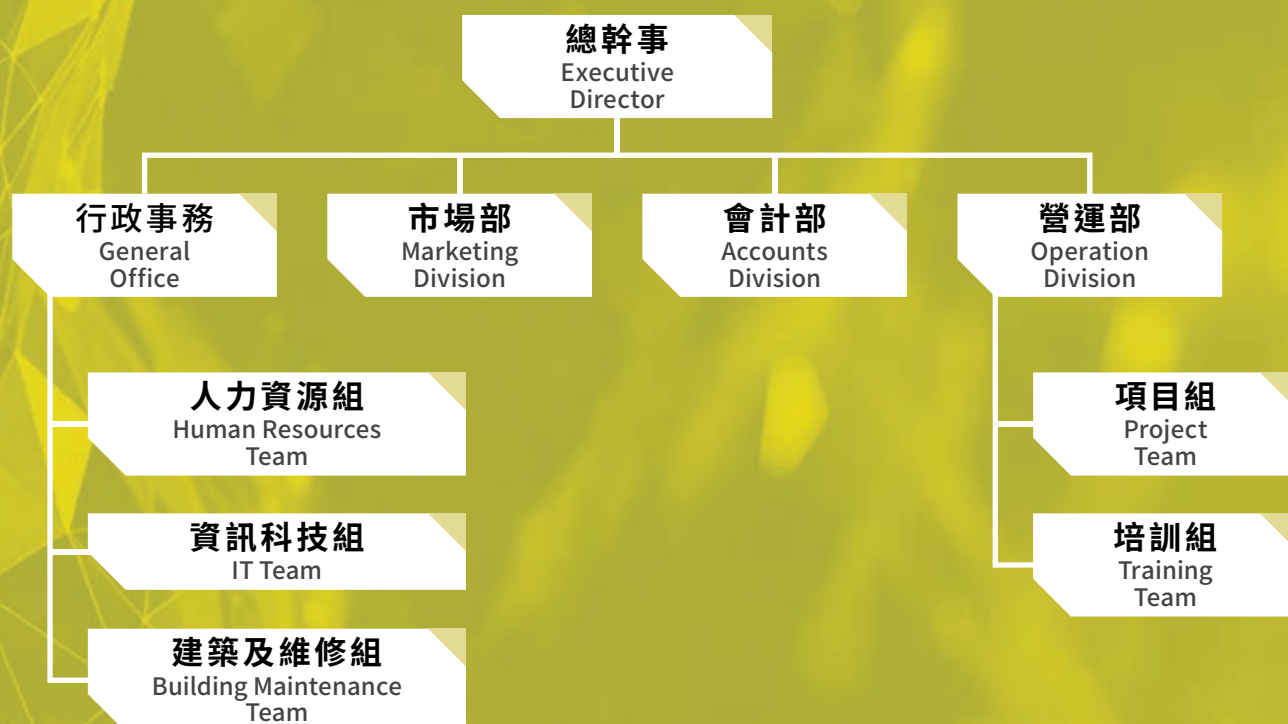
Mr. Roger CHAN Wing-on (Chairman)
Dr. Eddie CHAN Yuk-mau
Mr. Peter HUI
Ms. Jacqueline NG Wai-kwan

Terms of Reference:

1. To make recommendations to the Authority on programmes and strategies for engaging with the industry to understand their needs, challenges, and future trends.
2. To propose initiatives for engaging the community to enhance understanding of the industry.
3. To propose an estimate of expenditure for industrial and community engagement activities.
4. To undertake such other activities as the Authority may direct concerning industry liaison and community engagement.

組織架構

ORGANISATIONAL STRUCTURE







我們的服務

OUR SERVICES

學員 TRAINEE

訓練局提供各類課程，旨在協助學員掌握核心知識和技能，以促進其專業成長與職涯發展。此外，訓練局也提供短期課程，以滿足快速提升技能的需求。

這些課程對象廣泛，涵蓋資深的專業人士至職場新人。學員可根據個人時間需要，選擇全日制或兼讀制課程。訓練局亦與業界緊密合作，確保課程內容與時俱進並符合市場需求。學員可透過參與各種工作坊與研討會，獲得有關行業趨勢和就業前景見解。

The Authority provided courses designed to equip individuals with essential knowledge and skills, nurturing their professional growth and career progression. The Authority also offered short courses for rapid skill enhancement.

These courses catered to diverse range of trainees, from seasoned experts to new entrants of the workforce. Trainees could choose between full-time or part-time courses to accommodate their schedules. The Authority also collaborated closely with industry partners to keep course content current and market responsive. Trainees had the opportunity to engage in workshops and seminars, providing them with valuable insights into industry trends and career opportunities.



在 2025 年，共有 7,210 名學員參與訓練局的各項課程。各類課程的學員人數分佈如下：

In 2025, there were a total of 7,210 trainees who participated in the programmes in the Authority. The distribution of trainees across different programme types was summarised below:

課程類別 PROGRAMME TYPE

培訓人數 NUMBER OF TRAINEES

訓練課程
Training Programmes

962

企業培訓
Corporate Training

161

研討會／工作坊
Seminars / Workshops

6,087

總計
Total

7,210

訓練課程 TRAINING PROGRAMMES

於 2025 年，訓練局為相關行業從業員及有興趣人士，提供了一系列全日制及兼讀制課程，旨在更新並強化其知識和技能，以提升其在業界的競爭力。除了學歷課程外，訓練局亦提供非學歷課程選擇，以便在職人士和有興趣人士能在短時間內快速掌握特定知識或技能。

In 2025, the Authority delivered a range of full-time and part-time programmes designed for related industry practitioners and interested trainees, aiming to refresh and sharpen their expertise and capabilities to increase their competitiveness in the industry. Alongside the award-bearing programmes, the Authority provided non-award-bearing options, enabling in-service personnel and interested students to rapidly acquire specific knowledge or skills.



數碼時裝設計高級文憑

由 2019 年起，香港都會大學李嘉誠專業進修學院和訓練局合辦本課程。此課程為兩年全日制，旨在培養學員的創意思維，同時教授數碼時裝設計的專業知識和技巧。透過數碼取向的時裝設計及創意，學員可掌握數碼時裝紙樣製作、數碼時裝紙樣剪裁和製作虛擬時裝秀技術。

Higher Diploma in Digital Fashion Creation

Since 2019, this higher diploma programme had been jointly offered by the Authority and Li Ka Shing School of Professional and Continuing Education of the Hong Kong Metropolitan University. Being a two-year full-time programme, it aimed to foster a creative mindset and equip students with technical competencies for the creation of fashion-related products. Through the digital approach to fashion design and creation, students were able to learn and practice skills in digital pattern-making for fashion, digital pattern-cutting for fashion and virtual fashion show.

服裝創製技術文憑

服裝產品開發文憑

訓練局提供已納入持續進修基金的資歷架構第3級課程。學員須於18個月內完成12個單元。這兩個課程分別讓學員學到服裝創製的實用技能（剪裁和縫製）和開發具有商業用途和技術可行性的服裝產品的能力。

Diploma in Fashion Creation Technology

Diploma in Fashion Product Development

The Authority provided Qualifications Framework (QF) level 3 diploma programmes included in the list of reimbursable courses under Continuing Education Fund (CEF). Trainees had to complete 12 modules in 18 months. These two programmes equipped trainees with technical competence in fashion clothing creation (cut and sewn) and developing fashion products that are commercially and technically viable respectively.



鞋履證書

此證書課程包含兩個單元，分別為製鞋工藝和鞋履皮革。學員可學到用皮革製作鞋履的知識和技術。

Certificate in Footwear

This programme comprised two modules: Practical Shoemaking and Footwear Leather. Trainees were equipped with the knowledge and skills in the making of shoes with leather.

短期課程

訓練局亦開設了一系列短期課程，包括車縫、紙樣製作、服裝修改、婚紗製作入門、電腦及數碼技術課程等，供在職及有興趣人士修讀。

技能提升課程

訓練局開辦了一系列服裝製品及紡織範疇相關的僱員再培訓課程。課程目的是向相關行業新入行人士提供培訓，並提升從業員的知識和技能。

Short Courses

The Authority offered a series of short courses like sewing, pattern making, clothing alteration, Introduction to Wedding Dress Making, computer & digital technology courses, etc. for the in-service personnel and interested trainees.

Skills Upgrading Courses

The Authority offered a series of Employees Retraining Board (ERB) courses in the area of wearing apparel & textiles. These courses aimed to provide training to the new entrants of relevant industries and enhance the knowledge and skills of the practitioners.

企業培訓 CORPORATE TRAINING

2025 年，訓練局為時裝和相關行業提供了一系列定制的企業培訓項目。培訓內容包括數碼服裝軟件應用、車縫工藝、服裝設計及製作等各方面。2025 年所舉辦的企業培訓例子如下：

In 2025, a range of bespoke corporate training programmes was offered for the fashion and related industries. The training included various aspects such as digital fashion software application, sewing skill as well as fashion design and dressmaking. Some examples of corporate training organised in 2025 were as follows:

3D 虛擬服裝展示 3D Virtual Fashion Display





時尚服裝裁製
Dressmaking: Fashion Garment

車縫工藝入門
Introduction to Sewing Skills



工作坊 WORKSHOPS

訓練局透過舉辦工作坊，致力於提升參加者的行業知識和技能，以促進交流合作，並協助其應對瞬息萬變的市場和技術發展。在 2025 年，訓練局舉辦過多場工作坊，具體如下：

The Authority held workshops, aiming at equipping participants with the latest industry insights and technical skills, promoting communication and facilitating adaptation to the rapidly evolving market and technological advancements. In 2025, the Authority organised a series of workshops, including the following:





虛擬 3D 時裝設計軟件

此工作坊旨在讓參加者了解虛擬 3D 時裝設計軟件的基本技術及應用，並體驗數碼設計如何提升效率及創意。課程內容包括軟件操作、人台應用、布料及配件處理，以及人工智能在虛擬設計中的應用。透過實際操作與模擬設計，參加者掌握了虛擬設計流程，並認識到其在時裝服務業中的潛力，包括降低成本及突破地域限制。

3D Virtual Fashion

This workshop aimed to provide participants with an understanding of the fundamental techniques and applications of virtual 3D fashion design software, while demonstrating how digital design could enhance efficiency and creativity. It covered software operation, the application of digital avatars, fabric and accessory handling, and the AI integration in virtual design. Through hands-on practice and simulation, participants learned virtual design workflows and recognised the potentials within the fashion service industry, including cost reduction and the elimination of geographical constraints.



時裝成本計算

時裝成本需從設計到零售價等多個組成部分中計算，包括離岸價、到岸價、預估到岸成本及最高零售價等不同層次。此工作坊的參加者可以了解各部分之間的關聯性，以計算時裝的總成本，掌握影響成本的因素，並學習減少服裝開發及生產費用的方法。

Fashion Costing

Fashion costing is calculated from design to retail price, covering different levels such as Free On Board (FOB), Cost, Insurance, and Freight (CIF), Estimated Landed Cost (ELC) and Maximum Retail Price (MRP). Participants in this workshop could understand the relationship between each component to calculate the total fashion cost, grasp the factors influencing costs, and learn methods to reduce garment development and production expenses.

手工製作：中式花鈕

花鈕是一種傳統的中式盤扣手工藝品，也是重要的中華精神文化遺產之一。此工作坊為參與者提供了認識花鈕以及學習如何製作優雅實用的中式花鈕的機會。

Fashion Craftsmanship Skill: Chinese Knot Button

Chinese knot button is a traditional Chinese handcrafted art form and a significant part of Chinese cultural heritage. This workshop offered participants the opportunity to learn about Chinese knot button and how to create an elegant and practical pair of Chinese knot buttons.



高級時裝紙樣結構及立體量裁

此工作坊結合平面紙樣與立體量裁技術，參加者透過在人台上裁剪及塑型探索布紋線，並轉化為精準紙樣，掌握高級時裝結構設計的核心方法。

Pattern Construction and Draping for High Fashion

This workshop combined flat pattern making and draping techniques. Participants could explore fabric grainlines by cutting and shaping directly on a dress form, transforming these shapes into precise patterns to master the core methods of high fashion structural design.



紡織知識探索

紡織品在設計、生產及銷售的供應鏈中，核心目標是確保品質可靠並兼顧可持續發展。本工作坊讓參加者了解紡織品的質量表現，並探索其與纖維種類、布料結構及染整工藝的關係。課程亦涵蓋常見品質難題的預防與解決、紡織品安全法規，以及可持續性的概念，協助參加者在設計與生產中平衡品質、法規與環境責任。

Textile Knowledge

In the textile design, production, and sales supply chain, the core objective is to ensure reliable quality while taking sustainable development into account. This workshop enabled participants to understand the quality performance of textiles and explore its correlation with fibre types, fabric structures, and dyeing and finishing processes. It also covered the prevention and resolution of common quality issues, textile safety regulations, and the fundamentals of sustainability, helping participants to balance quality, compliance, and environmental responsibility in both design and production.



工業支援項目及活動 INDUSTRY SUPPORT PROJECTS AND EVENTS

訓練局提供業界支援服務，旨在協助企業維持全球競爭優勢，發掘及培育年青才晉加入行業。透過結合深度行業見解與專業技術知識，訓練局針對不同機構之獨特需求，設計並執行解決方案。主要內容如下：

The Authority aimed to help businesses to remain globally competitive through dedicated industry support and nurturing the young talents. By combining deep sector insights with technical expertise, the Authority delivered solutions designed to meet different organisations' specific needs. The details are as follows:



設計時尚漢服培訓課程

訓練局與中港新世代協進會合辦「設計時尚漢服培訓課程」，為中學生提供紙樣製作及車縫培訓。學生的設計作品及後於「第31屆香港國際教育及職業展」裡展示。

Hanfu Fashion Design Training Course

The Authority co-organised “Hanfu Fashion Design Training Course” with China-Hong Kong New Generation Foundation to provide sewing and pattern-making training for secondary students. The students’ works were presented at the “31st Hong Kong International Education and Careers Expo”.



第六屆 MY STAGE 全港中學生可持續時裝設計比賽

訓練局獲得「晶苑氣候慈善基金」贊助，與中港新世代協進會合辦「第六屆 MY STAGE 全港中學生可持續時裝設計比賽」，共吸引超過 600 組本地中學隊伍參賽。備賽期間，訓練局舉行了以下 5 場工作坊讓參賽學生學習可持續時裝的基本概念及體驗升級再造等手工藝：

- 型爆地球！
- 升級再造手工編織枱燈
- Upcycling！
- 升級再造捕夢網
- 補出創意·時尚永續

MY STAGE 2025 – Sustainable Fashion Design Competition for Secondary Students

Sponsored by Crystal Climate Charity Foundation, the Authority co-organised with China-Hong Kong New Generation Foundation “MY STAGE 2025 – Sustainable Fashion Design Competition for Secondary Schools”, which attracted over 600 local secondary school teams to participate. To equip the participated students with some basic sustainability concepts and craftsmanship skills on upcycling, the competition held the below 5 workshops:

- So Stylish It Blows Up the Earth!
- Hand-woven Table Lamp Upcycling
- Upcycling!
- Dream Catcher Upcycling
- The Art of Mending: Sustainable Fashion





其後，10 組入圍隊伍在訓練局的「創樣中心」協助下完成製作共 20 套可持續時裝作品。是次比賽於第 59 屆工展會裡舉辦頒獎典禮暨服裝秀，在舞台上向數百名現場觀眾展示入圍作品，並由香港特別行政區政府政制及內地事務局副局長胡健民先生，MH, JP 擔任主禮嘉賓，兼與其他頒獎嘉賓共頒發了 48 個獎項予獲獎學生隊伍。得獎三甲名單如下：

- 冠軍：黎悅因、朱樂晴（田家炳中學）
- 亞軍：吳錦堂（中華基督教會銘基書院）
- 季軍：袁詩詠（鄧肇堅維多利亞官立中學）

With the support from the Authority's Sample Development Centre (SDC), the 10 finalist teams completed production of totally 20 sets of sustainable fashion outfits. The Award Ceremony cum Fashion Show of the competition was held at the "59th Hong Kong Brands and Products Expo" in Victoria Park, with Mr. WOO Kin Man, Clement, MH, JP (Under Secretary for Constitutional and Mainland Affairs, HKSAR Government) being the Guest of Honour. 48 awards were announced and presented to the winning student teams with the top 3 winning teams listed as below:

- Champion: LAI Yuet Yan, CHU Lok Ching (Tin Ka Ping Secondary School)
- 1st Runner-up: NG Kam Tong (CCC Ming Kei College)
- 2nd Runner-up: YUEN Sze Wing (Tang Siu Kin Victoria Government Secondary School)



過往資歷認可

服裝業「過往資歷認可」是資歷架構下的認證機制，旨在確認從業員在工作場所中所累積的工作經驗和能力，以便讓他們取得資歷架構認可的證書，為他們進一步升學和晉升提供支援。

訓練局獲教育局局長再次委任為服裝業指定「過往資歷認可」評估機構（由 2025 年 1 月 1 日至 2029 年 12 月 31 日），並在港推出 27 個能力單元組合供從業員申請。範圍涵蓋輔助技能、設計、技術支援、品質系統和可持續發展及洗衣服務。

由 2022 年至 2026 年，1 至 3 級能力單元組合的申請者可以通過文件查證方式申請，無需進行評估測試。在此期間，不同渠道例如研討會、會議、訪問、展覽、出版等活動都有用作推廣過往資歷認可服務，以吸引潛在申請人及機構。因此，2025 年間共有 122 個能力單元組合成功通過評估並獲發有關能力的資歷證明書。訓練局將繼續推廣並支援從業員確認經驗和能力從而獲得認證。

Recognition of Prior Learning

Recognition of Prior Learning (RPL) for the Fashion Industry is an accreditation mechanism under the Qualifications Framework (QF) to recognise the work experience and competencies of employees accumulated in the workplace. The RPL allows employees to obtain QF-recognised certificates that can support their further education and career advancement.

The Authority has been re-appointed as the RPL Assessment Agency for the Fashion Industry starting from 1 Jan 2025 to 31 Dec 2029. There are 27 clusters available for application in areas such as Auxiliary Skill, Design, Technical Support, Quality System and Sustainability, and Laundry Services.

From 2022 to 2026, applicants at QF levels 1 to 3 can receive RPL through document verification rather than assessments. To encourage RPL services during this time, various methods such as seminars, meetings, visits, exhibitions, publications, and other outreach channels were employed to attract interest from potential applicants and organisations. Consequently, 122 cluster applications successfully passed the assessments and were awarded statements of attainment for the competencies evaluated in 2025. The Authority will continue to promote and support practitioners in obtaining QF-recognised certificates.



2025 年世界技能大賽香港代表選拔賽 (時裝科技)

世界技能大賽被譽為「技能界的奧林匹克」，每2年舉辦1次，旨在透過技能競賽，促進青年人職業技能的提升，加強各地區在職業技能領域的交流，並推動職業技能教育與培訓的發展。

2025 年，訓練局專注於舉辦世界技能大賽香港代表選拔賽 (時裝科技)。參賽者經過初步訓練及多輪選拔，最終挑選出若干位優勝者進行進階訓練。透過系統化的培訓與遴選過程，培養出具有潛力的青年技能人才，並讓他們在模擬比賽及專業訓練中逐步提升技術水平、創意思維及臨場應變能力。這一系列活動不僅加強了本地青年對技能競賽的認識和投入，亦鞏固了香港在技能教育方面的基礎。

WorldSkills Hong Kong Competition 2025 (Fashion Technology)

The WorldSkills Competition, also known as the “Olympics of Skills”, is organised every 2 years and aims to promote vocational skills among young people, enhance regional exchanges in the field of vocational skills, and facilitate the development of vocational and professional education and training through skills competitions.

In 2025, the Authority focused on organising the WorldSkills Hong Kong Competition 2025 (Fashion Technology). Following preliminary training and multiple selection rounds, several winners were chosen to undergo advanced training. Through this systematic training and selection process, promising young technical talents are nurtured, allowing them to progressively enhance their technical skills, creative thinking, and adaptability through simulated competitions and professional coaching. This series of activities did not only strengthen local youth's awareness of and engagement in skills competitions but also consolidated Hong Kong's foundation in skills education.



文創產業發展處資助項目

Projects Funded by the Cultural and Creative Industries Development Agency



剪裁魔法師 2

剪裁魔法師 2

訓練局擔任了引領潮流的時裝設計競賽電視節目真人騷《剪裁魔法師》的項目執行機構，主要目的是推廣香港時裝設計師。通過利用電視廣播頻道（無綫電視翡翠台）以及本地設計、製造和零售的全鏈條集群的優勢，旨在提升本地人才並展示他們的創意。在為時尚行業的持續發展做出貢獻的同時，更推動提升香港時尚界在本地和國際上的可見度。



AMAZING CUT 2

Amazing Cut 2

The Authority acted as the project implementation organisation for the trendsetting reality fashion design competition TV-show, “Amazing Cut,” with the primary objective of promoting Hong Kong fashion designers. By leveraging the power of TV broadcasting channel (TVB Jade), full-chain cluster of design, manufacturing, and retail within the region, this initiative sought to elevate local talent and showcase their creativity. While contributing to the ongoing development of the fashion industry, it aimed to enhance the visibility of Hong Kong’s fashion sector both locally and internationally.

創樣中心 | SAMPLE DEVELOPMENT CENTRE

為香港時裝設計師設立「創樣中心」

「創樣中心」是一個提供有效「從設計到生產」服務的小型工場，讓香港時裝設計師可在僅有的物料、人力資源和資金下將他們的設計概念轉化為服裝原型。其目的為：

- 協助製作服裝原型樣辦（即開發時裝系列的第一階段）
- 提供專業的紙樣服務
- 協助制定生產製單
- 舉辦工作坊，以傳授時裝製造技術

Establishing a Sample Development Centre for Hong Kong Fashion Designers

The Sample Development Centre (SDC) provides an effective design-to-production communication system and service to transform fashion designers' ideas into a prototype within the allowed budget of materials, labour and overhead costs. SDC aims to:

- help to make the prototype sample – the 1st stage for developing a fashion collection
- provide expert pattern services
- develop specifications for bulk production
- provide workshops for teaching fashion production techniques





香港電台拍攝節目介紹訓練局

港台電視 31《政正關你事》於九龍灣訓練大樓拍攝介紹訓練局及「創樣中心」的節目內容，並專訪了訓練局主席陳永安先生、「創樣中心」經理張雅芳女士、香港時裝設計師邢鈞城先生及車縫班學員。此集內容涵蓋訓練局服務及未來方向、「創樣中心」服裝造辦流程與用家體驗，並展示 3D 虛擬服裝技術等。主持人亦走進 E 級車縫班課堂，與學員交流學習心得。節目已於 2026 年 1 月 28 日在港台電視 31 播出。

RTHK Filming to Introduce the Authority

RTHK31 TV programme “This is About Politics” was filmed at the Kowloon Bay Training Centre to introduce the Authority and SDC. This episode featured interviews with Mr. Roger Chan (Chairman, the Authority), Ms. May Cheung (Manager, SDC), Mr. Jason Ying (Hong Kong fashion designer) and sewing class students. This episode covered the Authority’s services and future direction, user experience and prototype sampling development process at SDC for fashion designers, while also showcasing 3D virtual fashion technology. The host joined the “Level E – Sewing Class” as well to learn sewing and exchange insights with students. The programme was already broadcast on RTHK31 on 28 January 2026.

時尚高峰

FASHION SUMMIT

時尚高峰 (香港) 2025

時尚高峰 (香港) 是亞洲領先的可持續時尚盛事，匯聚了全球業界領袖，旨在加快可持續實踐的應用與推廣，並搭建國際級交流平台，讓參加者分享可持續時尚領域的新興趨勢、前沿技術、最佳實踐、解決方案及發展機遇。

時尚高峰 (香港) 2025 以「照亮可持續時尚藝術」為核心主題，並邀請了英國擔任本屆合作夥伴國家。本屆活動包括：英國海外考察團、於中環交易廣場舉辦的時尚展覽，以及在香港故宮文化博物館舉行的國際高峰會和時尚作品展示會。

Fashion Summit (HK) 2025

Fashion Summit (HK) is Asia's premier sustainable fashion event. It convened industry leaders to accelerate the adoption of sustainable practices and provided an international platform for sharing insights on emerging trends, technologies, best practices, solutions and opportunities in sustainable fashion.

Fashion Summit (HK) 2025 presented the theme "Illuminate the Art of Sustainable Fashion", with the United Kingdom (UK) as Partner Country. The programme featured an overseas study tour to the UK, a fashion exhibition at Exchange Square (Central, Hong Kong), an international conference and a fashion product showcase at the Hong Kong Palace Museum (HKPM).







英國海外考察團 OVERSEAS STUDY TOUR TO THE UK

時尚高峰

FASHION SUMMIT

時尚高峰 (香港) 2025 組織了代表團赴英國考察，成員包括香港特別行政區立法會議員、業界代表、青年設計師及可持續時尚領域的非政府組織代表。

Fashion Summit (HK) 2025 organised an overseas study tour to the UK. The Hong Kong delegation comprised a Legislative Council Member of HKSAR, industry representatives, emerging designers and sustainable fashion NGOs.

代表團不但於香港駐倫敦經濟貿易辦事處舉行圓桌會議，與英國業界領袖、品牌、設計師及學者就可持續發展的理念與實務交流意見，亦探訪了多間具影響力的機構及院校（例如：英國時裝協會、中央聖馬丁藝術與設計學院、南豐作坊（倫敦）、JCA 倫敦時裝學院），以及參觀了倫敦 Lightroom（沉浸式展覽「VOGUE: Inventing the Runway」）和 V&A 東區典藏庫博物館。

The delegation not only held a roundtable meeting at the Hong Kong Economic and Trade Office in London, exchanging ideas on sustainability concepts and practices with UK industry leaders, brands, designers, and academics, but also visited several influential organisations and institutions including British Fashion Council (BFC), Central Saint Martins (CSM), JCA–London Fashion Academy and The Mills Fabrica London. They also visited Lightroom (The immersive show “VOGUE: Inventing the Runway”) and V&A East Storehouse.







行程中代表團亦與許多國際知名品牌和著名設計師建立了緊密聯繫，如 Vivienne Westwood、Burberry、Paul Smith、Stella McCartney、Roksanda、E.L.V. Denim、ALLSAINTS、MANOLO BLAHNIK、Anderson & Sheppard 及 Huntsman Tailoring。

Throughout the trip, the delegation forged connections with prominent global brands and renowned designers, such as Vivienne Westwood, Burberry, Paul Smith, Stella McCartney, Roksanda, E.L.V. Denim, ALLSAINTS, Manolo Blahnik, Anderson & Sheppard and Huntsman Tailoring.



時尚展覽 FASHION EXHIBITION

時尚高峰 (香港) 2025 時尚展覽在中環交易廣場中央大廳舉行，共展出 22 套充滿可持續時尚藝術氣息的服裝，分別由以下 11 位時裝設計師精心打造：

- Regina Branca (意大利)
- Jennifer Droguett (英國)
- Grace Emerson (英國)
- Danha Kim (韓國)
- 李顯鋒 (中國香港)
- 梁礪文 (中國內地)
- Steven Passaro (法國)
- 鄧曉滔 (中國香港)
- Natacha Van (中國香港)
- 王業凡 (中國香港)
- 葉陽陽 (中國香港)

時尚高峰

FASHION SUMMIT

Fashion Summit (HK) 2025 Fashion Exhibition was staged at The Rotunda, Exchange Square in Central. The exhibition featured 22 sustainable fashion art pieces, meticulously crafted by 11 fashion designers listed as below:

- Regina Branca (Italy)
- Jennifer Droguett (UK)
- Grace Emerson (UK)
- Danha Kim (Korea)
- Jesse Lee (Hong Kong, China)
- Liwen Liang (Chinese Mainland)
- Steven Passaro (France)
- Otto Tang (Hong Kong, China)
- Natacha Van (Hong Kong, China)
- Nigi Wang (Hong Kong, China)
- Bicy Yip (Hong Kong, China)



展覽深度融合了本地創意和海外文化與創新，為促進跨文化交流搭建了高效平台，並充分體現本地與國際可持續時尚的創作力量。

The exhibition presented a profound fusion of local creativity with overseas cultural influences and innovation, creating a dynamic platform to foster cross-cultural exchange while showcasing the power of sustainable fashion from both local and international perspectives.







為期超過半個月的展覽吸引了許多業界人士、時裝愛好者、學生及公眾人士前來參觀。首日開幕典禮暨剪綵儀式由英國駐香港及澳門特別行政區總領事戴偉紳先生等貴賓主持，聚集了不少中外媒體到場採訪。

The exhibition successfully attracted numerous industry practitioners, fashion lovers, students and the general public. On the first day, there was a Grand Opening with the ribbon-cutting ceremony. The ceremony was officiated by Mr. Brian Davidson (British Consul General to Hong Kong and Macao) and other distinguished guests which drew many local and international media to visit.



展覽期間亦同場舉辦了41場「藝遊時尚」工作坊，內容涵蓋非物質文化遺產工藝，以及專為時尚業界而設的進階設計技藝等。除此之外，時尚高峰（香港）更首次推出《香港藝術時尚地圖》於展覽及其他支持夥伴處派發。

Alongside the exhibition, 41 sessions of “Arts in Fashion” workshops were delivered, covering intangible cultural heritage crafts and advanced design classes tailored for the design and fashion industry. In addition, Fashion Summit (HK) launched the first edition of “Hong Kong Art & Fashion Map”, distributed at the exhibition and other supporting partners.





地圖範圍由街頭藝術與時尚文化匯聚的中上環，延伸至匯聚中西文化瑰寶的西九文化區，涵蓋多個精選熱點，包括多間支持可持續理念的設計師品牌及文化地標等，藉此打造出香港的可持續時尚生態圈，讓公眾及旅客於香港街頭探索時體驗充滿驚喜的藝術之旅。

The map spanned from Central and Sheung Wan—where street art and fashion culture converge—to the West Kowloon Cultural District, home to treasures of both Eastern and Western heritage. It highlighted selected hotspots, including designer brands that embrace sustainability and cultural landmarks, thereby shaping Hong Kong's sustainable fashion ecosystem and inviting the public and visitors to embark on a surprising artistic journey through the city's streets.



國際高峰會 INTERNATIONAL CONFERENCE

國際高峰會在香港故宮文化博物館順利舉行。是次峰會匯聚逾 30 位來自海外及本地政界、商界、學術界、藝術界、人工智能及研究領域的講者，共同探討藝術及可持續發展的創新解決方案。

時尚高峰

FASHION SUMMIT

The International Conference held at the Hong Kong Palace Museum (HKPM) brought over 30 overseas and local speakers from the political, business, academic, artistic, AI, and research fields to present on the Art and the innovative sustainable solutions.





製衣業訓練局主席 陳永安先生

Mr. Roger Chan, Chairman of Clothing Industry Training Authority



英國時尚紡織協會國際事務總監 Paul Alger 先生

Mr. Paul Alger, MBE, International Business Director at UK Fashion & Textile Association



英國駐香港總領事館貿易及投資處長 胡德偉先生

Mr. Chris Woodward, Director General Trade & Investment, British Consulate General in Hong Kong



中國紡織工業聯合會副會長 梁鵬程先生

Mr. Liang Pengcheng, Vice President of the China National Textile and Apparel Council



四場專題討論策略性地匯聚了高級品牌與海外創新特色紡織供應商，並與頂尖運動休閒品牌及可持續牛仔品牌同場交流。討論內容涵蓋了藝術與可持續時尚的交匯點、響應式奢侈品的未來，以及如何在行業內落實循環時尚等關鍵議題。這些跨界對話因香港業界企業的參與而更臻豐富。此專題討論由學術界與非政府組織的專家主持，確保能全方位洞察行業未來。

The four panel sessions featured a strategic mix of high-end brands and overseas speciality textile suppliers, alongside leading athleisure and sustainable denim brands. The discussions explored critical themes ranging from the intersection of arts and sustainable fashion to the future of responsive luxury and the practical implementation of circularity within the industry. These cross-sector dialogues were further enriched by key Hong Kong industry players and moderated by experts from academia and NGOs, ensuring a comprehensive look at the future of the industry.





活動亦同步舉行了多場講座，由來自藝術、學術及科技領域的著名機構代表發表專業演講。主要參與者包括來自高端傳承品牌、頂尖文化與學術機構，以及創新先鋒組織的專家。

Parallel sessions comprised professional speeches from representatives of renowned organisations across the arts, academia, and technology sectors. Key speakers included experts from prestige heritage brands, premier cultural and academic institutions, and pioneering innovation entities.



演講內容對傳統傳承與現代創新之間的協同效應進行了探索，主題涵蓋從清代宮廷的永續智慧與香雲紗等非物質文化遺產的當代重塑，到「藝術行動主義」以及代理型人工智慧在重構全球時尚產業鏈中的轉型力量。

The presentations offered an exploration of the synergy between heritage and innovation, ranging from the sustainable wisdom of the Qing Imperial Court and the contemporary revival of intangible cultural heritage like Gambiered Canton Silk, to the transformative power of “artivism” and agentic AI in reshaping the global fashion pipeline.



這場國際高峰會匯聚了超過 400 位全球參與者，成為促進跨國界對話與交流的活躍平台。

With upwards of 400 attendees from across the globe, the conference served as a vibrant hub for international exchange.



時尚作品展示會 FASHION PRODUCT SHOWCASE

時尚高峰 FASHION SUMMIT

時尚高峰 (香港) 2025 首次於香港故宮文化博物館廣場舉辦戶外時尚作品展示會，來自不同國家或地區的 6 位知名時尚設計師，共同呈現其創意系列作品。

這不僅是時尚高峰 (香港) 2025 首次走進戶外場地舉辦是次活動，亦是該戶外場地自開放以來首次承辦時尚作品展示活動，具有里程碑意義。

Fashion Summit (HK) 2025 premiered an outdoor Fashion Product Showcase at the Hong Kong Palace Museum Plaza. 6 renowned fashion designers from different countries or regions presented their creative collections.

This was the first occasion that Fashion Summit (HK) was held at an outdoor venue, and it marked the venue's debut hosting of a fashion showcase since its opening.







展示會呈現了 60 套精選作品，匯聚來自全球各地設計力量。每件作品皆展現了文化交匯與精湛工藝的生動實錄，反映了設計師對時尚未來的共同願景。這場盛會吸引了超過十多個國家與地區的嘉賓。

The event featured 60 fashion outfits from a global cohort of designers. Each collection served as a vibrant testament to cultural crossover and meticulous craftsmanship, reflecting a shared vision for the future of fashion. The event drew a global audience, with guests representing over a dozen countries and regions.





時尚高峰 (香港) 展示 - TVB《環境、社會及管治大獎》2025 頒獎典禮

Fashion Summit (HK) 2025 Showcase at TVB ESG Awards 2025 Presentation Ceremony

憑藉時尚高峰 (香港) 2025 時尚展覽的成功舉辦，電視廣播有限公司邀請王業凡、鄧曉滔、李顯鋒、葉陽陽及 Natacha Van 五位香港設計師共攜帶五套可持續時裝，於 2025 年 12 月 19 日在香港會議展覽中心舉行的《環境、社會及管治大獎》頒獎典禮上作展示。此安排有助在不同行業及領域推廣可持續時尚理念。

Building on the success of the Fashion Summit (HK) 2025 Fashion Exhibition, 5 sustainable outfits of Hong Kong designers, including, Nigi Wang, Otto Tang, Jesse Lee, Bicy Yip and Natacha Van were invited by Television Broadcasts Limited (TVB) for a showcasing at ESG Award 2025 Presentation Ceremony held on 19 Dec 2025 at Hong Kong Convention and Exhibition Centre (HKCEC), the initiative promoted sustainable fashion across multiple industries and sectors.





製衣業訓練局主席陳永安先生在訪問中，向整個時裝及紡織業界發表講話，闡述業界的可持續發展方向，並就行業發展作出評析。相關內容已於 2026 年 2 月 7 日在無綫電視翡翠台 (81台) 及 2026 年 2 月 15 日在 TVB Plus (82台) 播出，精華片段亦上載至無綫新聞的官方 YouTube 及 LinkedIn 頻道。

Mr. Roger Chan, the Chairman of the Authority addressed the broader fashion and apparel industry, outlining the sector's sustainability direction and commenting on industry developments during the interview. His address was broadcast on TVB Jade (Channel 81) on 7 February 2026 and TVB Plus (Channel 82) on 15 February 2026, and an abstract was posted on TVB News's official YouTube and LinkedIn channels.





青年毛織設計師大賽 2025

訓練局擔任了「青年毛織設計師大賽 2025」的大賽秘書處，旨在提高創意針織設計的知名度、吸引新晉年青設計師加入毛織行業及促進粵港澳大灣區（大灣區）毛織行業的發展。

Young Knitwear Designers' Contest 2025

The Authority served as the Contest Secretariat of “Young Knitwear Designers’ Contest 2025” (YKDC 2025). The contest aimed at enhancing the recognition of creative knitwear design, attracting young talents to join the knitwear industry and encouraging the development of knitwear industry in the Guangdong–Hong Kong–Macao Greater Bay Area (GBA).

大賽共吸引了近百名大灣區年青設計師參賽，並舉辦了3場工作坊以提升入圍設計師的毛織產品開發和行銷技巧等。

YKDC 2025 attracted nearly one hundred young designers from GBA to participate in the contest and organised 3 workshops to enhance the finalists' skills in knitwear product development and marketing.



大賽亦參展「香港國際時尚匯展 2025」，於香港會議展覽中心舉行「決賽時裝匯演」及「入圍時裝展」，展示 10 位入圍設計師所創作的 80 套毛織參賽服裝，分別吸引了近 800 名觀眾及超過 2,000 位參觀人士。

YKDC 2025 also participated in “CENTRESTAGE 2025” and hosted the “Grand Final Fashion Show” and “Finalists’ Exhibition” there at Hong Kong Convention and Exhibition Centre (HKCEC). These showcased 80 knitwear outfits created by the 10 finalists, drawing nearly 800 show audiences and over 2,000 exhibition visitors.

YKDC

青年毛織設計師大賽
Young Knitwear Designers' Contest





大賽其後亦參加了「SS26 深圳原創時裝周」，於深圳會展中心舉行「毛織時尚匯演」展示得獎及入圍作品，吸引了近 500 名中國觀眾。

Afterwards, YKDC 2025 joined “SS26 Shenzhen Original Design Fashion Week”, presenting YKDC Knitwear Show at Shenzhen Convention and Exhibition Center, where knitwear outfits from award winners or finalists were shown to nearly over 500 audience from China.







財務

F I N A N C E

獨立核數師報告書 INDEPENDENT AUDITOR'S REPORT

致製衣業訓練局各委員

(依據工業訓練 (製衣業) 條例在香港成立)

意見

本核數師 (以下簡稱「我們」) 已審核列載於第 73 頁至 105 頁製衣業訓練局以下簡稱 (訓練局) 的財務報表, 此財務報表包括於 2025 年 12 月 31 日的資產負債表與截至該年度的損益表及其他全面收益表、權益變動表和現金流量表, 以及財務報表附註, 包括重大會計政策資料。

我們認為, 該等財務報表已根據香港會計師公會頒佈的香港財務報告準則會計準則真實而中肯地反映了 貴局於 2025 年 12 月 31 日的財務狀況及截至該日止年度的財務表現及現金流量, 並已遵照《工業訓練 (製衣業) 條例》的披露規定妥為擬備。

意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「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佈的《專業會計師道德守則》(以下簡稱「守則」), 我們獨立於 貴局, 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。

To the members of Clothing Industry Training Authority

(Established in Hong Kong under the Industrial Training (Clothing Industry) Ordinance)

Opinion

We have audited the financial statements of Clothing Industry Training Authority (the "Authority") set out on pages 73 to 105, which comprise the statement of financial position as at 31 December 2025, and the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of the Authority as at 31 December 2025, and of its financial performance and its cash flows for the year then ended in accordance with HKFRS Accounting Standards as issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in accordance with the disclosure requirement of the Industrial Training (Clothing Industry) Ordinance.

Basis for opinion

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

訓練局就財務報表須承擔的責任

工業訓練（製衣業）條例規定訓練局須就各項收支保存正式賬目及記錄，並編製包括訓練局收支及資產及負債的，表達真實而中肯意見的財務報表，及維持訓練局認為必要的有關內部監控，以確保財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

在擬備財務報表時，各委員負責評估 貴局持續經營的能力，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，除非委員有意將 貴局清盤或停止經營，或別無其他實際的替代方案。

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯報取得合理保證，並出具包括我們意見的核數師報告。並按照雙方所協定之應聘書條款，我們僅對各委員作出報告，除此之外，本報告並無其他用途。我們不會就核數師報告的內容向任何其他人士負上或承擔任何責任。

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，在某一重大錯報存在時總能發現。錯報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，則有關的錯報可被視作重大。

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：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯報的風險，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報的風險高於未能發現因錯誤而導致的重大錯報的風險。
- 瞭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 貴局內部控制的有效性發表意見。

Responsibilities of the Authority for the financial statements

The Industrial Training (Clothing Industry) Ordinance requires the Authority to maintain proper accounts and records of all income and expenditure and to prepare financial statements comprising income and expenditure and assets and liabilities of the Authority that give a true and fair view, and for such internal control as the Authority determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members are responsible for assessing the Authority'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 members either intend to liquidate the Authority or to cease operations or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Our report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.

核數師就審計財務報表承擔的責任 (續)

- 評價訓練局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。
- 對訓練局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，從而可能導致對貴局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局不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

除其他事項外，我們與訓練局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。

本獨立核數師報告所涉及的審計業務合伙人為Adam, Wong (執業證書編號:P07896)。

安永會計師事務所
香港執業會計師
2026年4月29日

Auditor's responsibilities for the audit of the financial statements (continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Authority.
- Conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

The engagement partner on the audit resulting in this independent auditor report is Adam, Wong (practising certificate number: P07896).

ERNST & YOUNG
Certified Public Accountants
Hong Kong
29 April 2026

損益表及其他全面收益表

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

截至 2025 年 12 月 31 日止年度 Year ended 31 December 2025

	附註 Notes	2025 港元 HK\$	2024 港元 HK\$
收入			
訓練稅總徵收額		124,943	204,949
減：香港海關徵收費用		(47,560)	(49,200)
		77,383	155,749
銀行利息收入		148,421	220,192
培訓課程收費		9,870,524	10,690,124
工業項目收入		14,023,766	16,076,901
股息收入	5	5,863,585	6,579,171
租賃修改的收益	4	-	564
雜項收入		96,529	59,232
		30,080,208	33,781,933
支出			
審核費		149,900	149,900
折舊	4	430,332	460,930
宣傳費用		39,969	6,005
一般行政開支		5,776,053	4,531,991
工業項目開支		10,816,482	13,792,635
培訓課程講師費		1,043,350	1,348,178
員工成本		11,260,331	9,640,414
培訓成本		27,001	55,901
出售物業、廠房及設備虧損		-	20,789
租賃負債的利息支出		7,520	5,738
		29,550,938	30,012,481
本年度盈餘		529,270	3,769,452
其他全面收益			
在隨後期間，不會重新分類至損益之其他全面收益：			
按公平值計量且其變動列入其他全面收益的股權投資		37,571,850	9,377,900
界定福利責任的重新計量收益		42,152	-
年內其他全面收益（除稅後）		37,614,002	9,377,900
本年度總全面收益		38,143,272	13,147,352

INCOME

Gross training levy
Less: Collection fee charged by Customs and Excise Department

Bank interest income
Receipts from training courses
Industrial project income
Dividend income
Gain on lease modification
Sundry income

EXPENDITURE

Audit fee
Depreciation
Expenses on publicity
General administrative expenses
Industrial project expenses
Lecture fee on training courses
Staff costs
Training costs
Loss on disposal of items of property, plant and equipment
Interest expense on lease liabilities

SURPLUS FOR THE YEAR

OTHER COMPREHENSIVE INCOME

Other comprehensive income that will not be reclassified to profit or loss in subsequent periods:
Changes in fair value of equity investments at fair value through other comprehensive income
Remeasurement gain on defined benefit obligations

OTHER COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX

TOTAL COMPREHENSIVE INCOME FOR THE YEAR

財務狀況表

STATEMENT OF FINANCIAL POSITION

於 2025 年 12 月 31 日 As at 31 December 2025

		附註 Notes	2025 港元 HK\$	2024 港元 HK\$
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	4	2,227,541	2,531,241
使用權資產	Right-of-use assets	4	118,826	164,861
按公平值列入其他全面收益的 股權投資	Equity investments at fair value through other comprehensive income	5	131,263,800	93,691,950
預付款項	Prepayments	7	2,300	2,300
非流動資產總額	Total non-current assets		133,612,467	96,390,352
流動資產	CURRENT ASSETS			
應收賬款	Accounts receivable	6	9,408,765	4,875,942
預付款項、按金及其他應收賬款	Prepayments, deposits and other receivables	7	621,275	1,045,510
現金及銀行結餘	Cash and bank balances	8	16,914,674	12,860,756
流動資產總額	Total current assets		26,944,714	18,782,208
流動負債	CURRENT LIABILITIES			
應付賬款	Accounts payable	9	71,520	316,048
其他應付賬款及應計費用	Other payables and accruals	10	10,703,175	3,146,810
租賃負債	Lease liabilities	4	46,173	44,128
流動負債總額	Total current liabilities		10,820,868	3,506,986
流動資產淨額	NET CURRENT ASSETS		16,123,846	15,275,222
總資產減流動負債	TOTAL ASSETS LESS CURRENT LIABILITIES		149,736,313	111,665,574
非流動負債	NON-CURRENT LIABILITIES			
界定福利責任	Defined benefit obligations	11	126,640	153,000
租賃負債	Lease liabilities	4	78,090	124,263
總非流動負債	Total non-current liabilities		204,730	277,263
資產淨額	NET ASSETS		149,531,583	111,388,311
儲備	RESERVES			
普通儲備	General reserve	12	43,010,887	42,481,617
公平值儲備	Fair value reserve		106,520,696	68,906,694
儲備總額	TOTAL RESERVES		149,531,583	111,388,311



CHAN Wing-on
陳永安
Chairman
主席

權益變動表

STATEMENT OF CHANGES IN EQUITY

截至 2025 年 12 月 31 日止年度 Year ended 31 December 2025

		公平值儲備 Fair value reserve 港元 HK\$	普通儲備 General reserve 港元 HK\$	合計儲備 Total reserves 港元 HK\$
於 2024 年 1 月 1 日	At 1 January 2024	59,528,794	38,712,165	98,240,959
年內盈餘	Surplus for the year	-	3,769,452	3,769,452
年內其他全面收益： 按公平值計量且其變動列入 其他全面收益的股權投資 (除稅後)	Other comprehensive income for the year: Changes in fair value of equity investments at fair value through other comprehensive income, net of tax	9,377,900	-	9,377,900
年內總全面收益	Total comprehensive income for the year	9,377,900	3,769,452	13,147,352
於 2024 年 12 月 31 日及 2025 年 1 月 1 日	At 31 December 2024 and 1 January 2025	68,906,694	42,481,617	111,388,311
年內盈餘	Surplus for the year	-	529,270	529,270
年內其他全面收益： 按公平值計量且其變動列入 其他全面收益的股權投資 (除稅後)	Other comprehensive income for the year: Changes in fair value of equity investments at fair value through other comprehensive income, net of tax	37,571,850	-	37,571,850
界定福利責任的重新計量收益	Remeasurement gain on defined benefit obligations	42,152	-	42,152
年內總全面收益	Total comprehensive income for the year	37,614,002	529,270	38,143,272
於 2025 年 12 月 31 日	At 31 December 2025	106,520,696	43,010,887	149,531,583

依據工業訓練（製衣業）條例，訓練局的資金及財產包括 (i) 除工業訓練（製衣業）條例第 27(2) 條另有規定外，香港特別行政區政府海關總監所收取的徵款及附加費；(ii) 訓練局透過批款、貸款、捐助、費用、租金或利息所收到的款項；(iii) 出售任何由訓練局持有或代訓練局持有的任何財產所得的全部款項；及 (iv) 訓練局為其目的而合法收到的全部其他款項及財產。

Under the Industrial Training (Clothing Industry) Ordinance, the funds and property of the Authority shall consist of (i) subject to section 27(2) of the Industrial Training (Clothing Industry) Ordinance, all amounts of levy and surcharge collected by the Commissioner of Customs and Excise Department of the Government of the Hong Kong Special Administrative Region; (ii) any money received by the Authority by way of grants, loans, donations, fees, rent or interest; (iii) all money derived from the sales of any property held by or on behalf of the Authority; and (iv) all other money and property lawfully received by the Authority for its purposes.

現金流量表

STATEMENT OF CASH FLOWS

截至 2025 年 12 月 31 日止年度 Year ended 31 December 2025

		附註 Notes	2025 港元 HK\$	2024 港元 HK\$
經營業務所得現金流	CASH FLOWS FROM OPERATING ACTIVITIES			
本年度盈餘	Surplus for the year		529,270	3,769,452
調整：	Adjustments for:			
租賃負債之利息要素	Interest element on lease liabilities	4	7,520	5,738
銀行利息收入	Bank interest income		(148,421)	(220,192)
按公平值列入其他全面收益的 股權投資	Dividend income from equity investments at fair value through other comprehensive income	5	(5,863,585)	(6,579,171)
界定福利責任的公平值調整	Fair value adjustment of defined benefit obligations		30,915	-
出售物業、廠房及設備之虧損	Loss on disposal of items of property, plant and equipment		-	20,789
租賃修改的收益	Gain on lease modification	4	-	(564)
折舊	Depreciation	4	430,332	460,930
			(5,013,969)	(2,543,018)
應收賬款增加	Increase in accounts receivable		(4,532,823)	(3,680,794)
預付款項、按金及其他應收賬款 減少	Decrease in prepayments, deposits and other receivables		424,235	1,144,148
應付賬款增加 / (減少)	Increase/ (decrease) in accounts payable		(244,528)	6,971
其他應付賬款及應計費用增加 / (減少)	Increase/ (decrease) in other payables and accruals		7,556,365	(1,833,868)
界定福利責任增加 / (減少)	Increase/ (decrease) in defined benefit obligations		(15,123)	153,000
經營業務所用現金	Cash used in operations		(1,825,843)	(6,753,561)
租賃負債之利息要素	Interest element on lease liabilities	13	(7,520)	(5,738)
經營業務所用於現金流量淨額	Net cash flows used in operating activities		(1,833,363)	(6,759,299)
投資業務所得現金流量	CASH FLOWS FROM INVESTING ACTIVITIES			
購入物業、廠房及設備項目	Purchases of items of property, plant and equipment	4	(80,597)	(238,862)
已收利息	Interest received		148,421	220,192
按公平值列入其他全面收益的股 權投資所收到的股息	Dividends received from equity investments at fair value through other comprehensive income	5	5,863,585	6,579,171
投資業務所得現金流量淨額	Net cash flows generated from investing activities		5,931,409	6,560,501
融資業務所得現金流量	CASH FLOWS FROM A FINANCING ACTIVITY			
主要的租賃款項及融資業務所用 現金流	Principal portion of lease payments and cash flows used in a financing activity	13	(44,128)	(45,910)
現金及現金等值項目增加 / (減少) 淨額	NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS		4,053,918	(244,708)
年初現金及現金等值項目	Cash and cash equivalents at beginning of year		12,860,756	13,105,464
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR		16,914,674	12,860,756
現金及現金等值項目結餘分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
現金及銀行結餘	Cash and bank balances	8	16,914,674	12,860,756

2025 年 12 月 31 日財務報表附註

NOTES TO FINANCIAL STATEMENTS

31 DECEMBER 2025

1. 公司資料

訓練局乃依據工業訓練（製衣業）條例於香港成立的非牟利組織，其主要職能是為製衣業提供訓練課程，為訓練課程設立及維持工業訓練中心，協助完成訓練課程的人就業及就徵款率作出建議。

2.1 編製基準

本財務報表乃按照香港會計師公會頒佈的香港財務報告準則會計準則（包括「香港財務報告準則」、「香港會計準則」（“HKASs”）及詮釋）、香港公認會計原則及工業訓練（製衣業）條例的披露要求而編製。本財務報表乃依據歷史成本慣例而編製，惟按公平值列入其他全面收益（已按公平價值計量）的股權投資除外。本財務報表乃以港元呈列。

2.2 會計政策變動及披露

訓練局已於本年度財務報表內首次採納以下經修訂之香港財務報告準則會計準則：

香港會計準則第 21 號之修訂本
缺乏可交換性

對香港財務報告準則第 7 號、香港財務報告準則第 18 號、香港會計準則第 1 號、香港會計準則第 8 號、香港會計準則第 36 號及香港會計準則第 37 號示例的修訂
財務報表中不確定性相關披露

經修訂之香港財務報告準則會計準則之性質及影響對本財務報告並無重大財務影響。

1. CORPORATE INFORMATION

The Authority is established in Hong Kong under the Industrial Training (Clothing Industry) Ordinance. The Authority is a not-for-profit organization and its principal activities are to provide training courses for the clothing industry, establish and maintain industrial training centers, assist in the placement of persons completing training courses and make recommendations with respect to the rate of levy.

2.1 BASIS OF PREPARATION

These financial statements have been prepared in accordance with HKFRS Accounting Standards (which include all Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations) as issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), accounting principles generally accepted in Hong Kong and the disclosure requirements of the Industrial Training (Clothing Industry) Ordinance. They have been prepared under the historical cost convention, except for equity investments at fair value through other comprehensive income which have been measured at fair value. These financial statements are presented in Hong Kong dollars (“HK\$”).

2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The Authority has adopted the following revised HKFRS Accounting Standards for the first time for the current year’s financial statements.

Amendments to HKAS 21
Lack of Exchangeability

Amendments to Illustrative Examples on HKFRS 7, HKFRS 18, HKAS 1, HKAS 8, HKAS 36 and HKAS 37
Disclosures about Uncertainties in the Financial Statements

The nature and impact of the revised HKFRS Accounting Standards has had no significant financial effect on these financial statements.

2.3 已頒佈但尚未生效的香港財務報告準則

訓練局並未於本財務報表中採納下列已頒佈，但尚未生效的新增及經修訂的香港財務報告準則會計準則：

香港財務報告準則第 18 號
*財務報表之呈列與披露*²

香港財務報告準則第 19 號及其修訂
*缺乏公共問責的子公司：披露*²

香港財務報告準則第 9 號及第 7 號之修訂本
*金融工具的分類與計量之修訂本*¹

香港財務報告準則第 9 號及第 7 號之修訂本
*涉及依賴自然能源生產電力的合約*¹

香港財務報告準則第 10 號及香港會計準則第 28 號之修訂本
*投資者與其聯營或合營公司之間的資產出售或注資*³

香港會計準則第 21 號之修訂本
*折算為惡性通貨膨脹經濟中的呈列貨幣*²

香港財務報告準則會計準則之年度改進
- 第 11 卷
*香港財務報告準則第 1 號、第 7 號、第 9 號、第 10 號及香港會計準則第 7 號之修訂本*¹

¹ 由 2026 年 1 月 1 日或之後開始的年度期間生效

² 由 2027 年 1 月 1 日或之後開始的年度 / 報告期間生效

³ 尚未釐定強制性生效日期，但可以採納

訓練局正在評估該尚未初始應用的新增及須修訂本的香港財務報告準則會計準則的影響。至今，訓練局認為該新增及須修訂本的香港財務準則會計準則對訓練局的營運及財務狀況表不會有重大影響。

2.3 ISSUED BUT NOT YET EFFECTIVE HONG KONG FINANCIAL REPORTING STANDARDS

The Authority has not applied the following new and revised HKFRS Accounting Standards, that have been issued but are not yet effective, in these financial statements.

HKFRS 18
*Presentation and Disclosure in Financial Statements*²

HKFRS 19 and its amendments
*Subsidiaries without Public Accountability: Disclosures*²

Amendments to HKFRS 9 and HKFRS 7
*Amendments to the Classification and Measurement of Financial Instruments*¹

Amendments to HKFRS 9 and HKFRS 7
*Contracts Referencing Nature-dependent Electricity*¹

Amendments to HKFRS 10 and HKAS 28
*Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*³

Amendments to HKAS 21
*Translation to a Hyperinflationary Presentation Currency*²

Annual Improvements to HKFRS Accounting Standards
- Volume 11
*Amendments to HKFRS 1, HKFRS 7, HKFRS 9, HKFRS 10 and HKAS 7*¹

¹ Effective for annual periods beginning on or after 1 January 2026

² Effective for annual/ reporting periods beginning on or after 1 January 2027

³ No mandatory effective date yet determined but available for adoption

The Authority is in the progress of making an assessment of the impact of these new and revised HKFRS Accounting Standards upon initial application. So far, the Authority considers that these new and revised HKFRS Accounting Standards are unlikely to have a significant impact on the Authority's result of operations and financial position.

2.4 重大會計政策

公平值計量

訓練局於各報告期末按公平值計量其上市股權投資。公平價值是指在市場參與者在計量日期之間在有序交易中出售資產或轉移負債所支付的價格。

所有其公平值會被計量或於財務報表披露之資產及負債乃按整體對公平值計量屬重要之最低級輸入值在下述公平值等級內分類：

- 第一級 - 按相同資產或負債於活躍市場之報價 (未經調整)
- 第二級 - 按對公平值計量屬重要之最低級輸入值為可直接或間接觀察之估值技術
- 第三級 - 按對公平值計量屬重要之最低級輸入值為不可觀察之估值技術

就經常於財務報表確認之資產及負債而言，訓練局透過於各報告期末重新評估分類 (按整體對公平值計量屬重要之最低級輸入值) 釐定等級內各級之間有否出現轉換。

非金融資產減值

訓練局會於各報告期末評估是否有任何跡象顯示資產有減值需要。倘若有跡象顯示出現減值，訓練局則需估計資產之可收回金額。

資產之可收回金額為資產之使用價值與公平價值減去出售成本之定較高者。於評估使用價值時，估計日後現金流量按反映現時市場評估之貨幣時間價值及資產特定風險之稅前折現率折現至現值。倘有關資產並無產生在頗大程度上獨立於其他資產之現金流入，則以能產生獨立現金流入的最小資產組別 (即現金產生單位) 來釐定可收回金額。

如資產之賬面值或資產所屬之現金產生單位超逾其可收回金額時，減值虧損需確認於損益表內。如果用作釐定資產可收回金額的估計出現利好的變化，有關的減值虧損便會撥回。所撥回的減值虧損以假設在以往年度沒有確認減值虧損而應已釐定的資產賬面金額為限。所撥回的減值虧損在確認撥回的年度內計入損益表。

2.4 MATERIAL ACCOUNTING POLICIES

Fair value measurement

The Authority measures its listed equity investments at fair value at the end of each reporting period. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - based on quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 - based on valuation techniques for which the lowest level input that is significant to the fair value measurement is observable, either directly or indirectly
- Level 3 - based on valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Authority determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Impairment of non-financial assets

The Authority assesses at the end of each reporting period whether there is an indication that an asset may be impaired. If such an indication exists, the Authority makes an estimate of the asset's recoverable amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e., a cash-generating unit).

An impairment loss is recognised in the statement of profit or loss whenever the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. The impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount. A reversal of the impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. The reversal of the impairment loss is credited to the statement of profit or loss in the year in which it arises.

2.4 重大會計政策 (續)

關連人士

在下列情況下，有關人士將視為與訓練局有關連：

- (a) 個人及與其關係密切的家庭成員，且該有關人士
 - (i) 控制或共同控制訓練局；
 - (ii) 可對訓練局施加重大影響力；
 - (iii) 為訓練局或其母公司的關鍵管理人員；

或

- (b) 有關人士符合下列情況之一之實體：

- (i) 該實體與訓練局為同一集團之成員；
- (ii) 一實體為另一實體之聯營公司或合營企業（或另一實體之母公司、附屬公司或同系附屬公司）；
- (iii) 該實體與訓練局均為相同第三方之合營企業；
- (iv) 一實體為第三方實體之合營企業，且另一實體為該第三方實體之聯營企業；
- (v) 該實體為訓練局或與訓練局有關聯之實體為僱員福利而設立之受僱後福利計劃成員；
- (vi) 該實體為 (a) 所列舉之個人所控制或共同控制；
- (vii) 於 (a)(i) 所列舉之個人對該企業有重大影響或為該實體（或該實體之母公司）的關鍵管理人員；及
- (viii) 該實體或集團之任何成員向訓練局提供關鍵管理服務。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Related parties

A party is considered to be related to the Authority if:

- (a) the party is a person or a close member of that person's family and that person
 - (i) has control or joint control over the Authority;
 - (ii) has significant influence over the Authority; or
 - (iii) is a member of the key management personnel of the Authority or of a parent of the Authority;

or

- (b) the party is an entity where any of the following conditions applies:

- (i) the entity and the Authority are members of the same group;
- (ii) one entity is an associate or joint venture of the other entity (or of a parent, subsidiary or fellow subsidiary of the other entity);
- (iii) the entity and the Authority are joint ventures of the same third party;
- (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
- (v) the entity is a post-employment benefit plan for the benefit of employees of either the Authority or an entity related to the Authority;
- (vi) the entity is controlled or jointly controlled by a person identified in (a);
- (vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); and
- (viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Authority.

2.4 重大會計政策 (續)

物業、廠房及設備與折舊

物業、廠房及設備項目乃按成本減累積折舊及任何減值虧損列賬。一項物業、廠房及設備的成本包括其購買價及令該項資產達至其運作狀況及運送至其預期使用位置的任何直接成本。

物業、廠房及設備項目投入運作後產生的支出，如修理與保養費用等，一般於當年淨收益內扣除。在符合確認條件之情況下，大型檢驗之開支於資產之賬面值資本化為重置資產。倘物業、廠房及設備之主要部份須分段重置，則訓練局將該等部分確認為獨立資產，並設定特定之可使用年期及折舊。

折舊乃按各項物業、廠房及設備的估計可使用年期以直線法計算，以撇銷其成本至其餘值。就此而言，主要折舊率如下：

持有資產

樓宇	超過 25 年
租賃資產改良工程	10%
廠房及機器	10%
固定裝置、裝修及設備	10% - 20%

使用權資產

固定裝置、裝修及設備	按租賃期
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倘某項物業、廠房及設備各部份的可使用年期並不相同，該項目各部份的成本將按合理基礎分配，而每部份將個別提撥折舊。餘值、可使用年期及折舊方法均於每個結算日予以審議，在適當情況下加以調整。

物業、廠房及設備項目，包括任何首次確認之重要部分，於出售時或預期待日後使用或出售該項目不會產生經濟利益時將終止確認。於資產終止確認之年度在淨收益確認之出售或廢棄資產之任何損益，乃按出售所得款項淨額與有關資產賬面值之差額計算。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Property, plant and equipment and depreciation

Items of property, plant and equipment are stated at cost less accumulated depreciation and any impairment losses. The cost of an item of property, plant and equipment comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use.

Expenditure incurred after items of property, plant and equipment have been put into operation, such as repairs and maintenance, is normally charged to net income in the period in which it is incurred. In situations where the major recognition criteria are satisfied, the expenditure for a major inspection is capitalised in the carrying amount of the asset as a replacement. Where significant parts of property, plant and equipment are required to be replaced at intervals, the Authority recognises such parts as individual assets with specific useful lives and depreciates them accordingly.

Depreciation is calculated on the straight-line basis to write off the cost of each item of property, plant and equipment to its residual value over its estimated useful life. The principal annual rates used for this purpose are as follows:

Owned assets

Buildings	Over 25 years
Leasehold improvements	10%
Plant and machinery	10%
Fixture, fitting and equipment	10% - 20%

Right-of-use assets

Fixture, fitting and equipment	Over the lease term
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Where parts of an item of property, plant and equipment have different useful lives, the cost of that item is allocated on a reasonable basis among the parts and each part is depreciated separately. Residual values, useful lives and the depreciation method are reviewed, and adjusted if appropriate, at least at each financial year end.

An item of property, plant and equipment including any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on disposal or retirement recognised in net income in the year the asset is derecognised is the difference between the net sales proceeds and the carrying amount of the relevant asset.

2.4 重大會計政策 (續)

金融資產

貿易應收賬款並不包括重大金融成份或因訓練局已採用不調整重大財務部分影響的可行權宜方法以香港財務報告準則第 15 號的交易價格為計量。所有其他金融資產初始以公平值加購買金融資產時交易成本確認，惟以公平值計量且其變動計入損益的金融資產除外。常規購買和出售金融資產以交易日期確認，即是訓練局承諾購買和出售資產的日期。

(a) 分類及計量

債務工具採用實際利率法按攤銷成本計量，如果資產是以收取合約現金流而持有的，而那些現金流僅為支付本金和未償還之本金利息，則可予以減值。

股權投資以公平值計量且其變動計入當期損益，除非在初始確認時，訓練局已不可撤銷地選擇將非持作交易的投資指定為以公平價值列入其他全面收益的股權投資。當訓練局確立收取股息時，該等投資的股息會於損益表中確認。此類投資的公平值變動於其他全面收益中確認，並且在資產出售時不可轉回至損益表。

(b) 減值

訓練局對所有金融資產採用預期信貸虧損模式，受制於香港財務報告準則第 15 號的減值、財務擔保合約、合約資產及香港財務報告準則第 16 號的租賃應收賬款。對於沒有重大財務成份的貿易應收賬款及合約資產，訓練局採用簡化方法。這減值準備以整個存續期間預期信貸虧損作計量。

就其他金融資產而言，減值準備根據一般方法確認，而預期信貸虧損分兩個階段確認。就信貸風險而言，倘初始確認後信貸風險未有顯著增加，訓練局按照未來 12 個月內可能發生的違約事件而提供信貸虧損。對於初始確認後信貸風險已顯著增加，無論何時違約，按照餘下存續期的預期信貸虧損作虧損準備。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Financial assets

Trade receivables that do not contain a significant financial component or for which the Authority has applied the practical expedient of not adjusting the effect of a significant financial component are measured at the transaction price determined under HKFRS 15. All the other financial assets are initially recognised at fair value plus transaction costs that are attributable to the acquisition of the financial assets, except in the case of financial assets recorded at fair value through profit or loss. Regular way purchases and sales of financial assets are recognised on the trade date, that is, the date when the Authority commits to purchase or sell the assets.

(a) Classification and measurement

Debt instruments are measured at amortised cost using the effective interest rate method, subject to impairment if the assets are held for the collection of contractual cash flows where those contractual cash flows represent solely payments of principal and interest.

Equity investments are measured at fair value through profit or loss unless, on initial recognition, the Authority has irrevocably elected to designate such investments that are not held for trading as equity investments at fair value through other comprehensive income. Dividends of such investments are recognised in the statement of profit or loss when the Authority's right to receive payment is established. Changes in the fair value of such investments are recognised in other comprehensive income and are never recycled to the statement of profit or loss even when the assets are sold.

(b) Impairment

The Authority applies the expected credit loss model on all the financial assets that are subject to impairment, financial guarantee contracts, contract assets under HKFRS 15 and lease receivables under HKFRS 16. For trade receivables and contract assets without a significant financial component, the Authority applies the simplified approach which requires impairment allowances to be measured at lifetime expected credit losses.

For other financial assets, impairment allowances are recognised under the general approach where expected credit losses are recognised in two stages. For credit exposures where there has not been a significant increase in credit risk since initial recognition, the Authority is required to provide for credit losses that result from possible default events within the next 12 months. For those credit exposures where there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure irrespective of the timing of the default.

2.4 重大會計政策 (續)

金融資產 (續)

(b) 減值 (續)

訓練局認為，當金融資產逾期超過 90 日時，違約已發生，除非訓練局有合理和可支持的訊息證明，應適用更合適的違約標準。

(c) 終止確認

當從資產收取現金流量的權利到期時，金融資產需終止確認；或訓練局已轉讓其合約權利以收取金融資產的現金流量及已轉讓絕大部分風險和回報；或不保留控制權。

金融負債

訓練局的金融負債包括租賃負債、應付賬款、其他應付賬款及應計費用。該初始確認以已收代價之公平價值扣除直接應佔交易成本。初始確認後，隨後計量以有效利率法計算攤銷成本。

當財務負債已失效時將不再確認，例如：
當負債之責任已解除或註銷或屆滿。

金融工具的抵銷

金融資產和金融負債可抵銷，並按淨值列報於財務狀況表中，當且僅當目前有強制執行的法律權力要求抵銷已確認的金額且有按照淨額結餘的意圖，或變現資產和結餘負債的行為同時發生。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Financial assets (continued)

(b) Impairment (continued)

The Authority considers a default has occurred when a financial asset is more than 90 days past due unless the Authority has reasonable and supportable information to demonstrate that a more appropriate default criterion should be applied.

(c) Derecognition

Financial assets are derecognised when the rights to receive cash flows from the assets have expired; or where the Authority has transferred its contractual rights to receive the cash flows of the financial assets and has transferred substantially all the risks and rewards of ownership; or where control is not retained.

Financial liabilities

The Authority's financial liabilities include lease liabilities, accounts payables, other payables and accruals. They are initially recognised at fair value of the consideration received less directly attributable transaction costs. After initial recognition, they are subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when they are extinguished, i.e., when the obligation is discharged or cancelled, or expires.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if, and only if, there is currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

2.4 重大會計政策 (續)

收入確認

來自客戶合約收益

當商品或服務的控制權轉移至客戶時，以反映訓練局因交換該等商品或服務預期有權收取的代價金額確認來自客戶合約的收益。

當合約代價包括可變金額時，代價金額按訓練局因向客戶轉移商品或服務而有權收取的金額進行估計。可變代價於合約開始時估計，並受到約束直至因可變代價相關不確定性隨後消除而令已確認累計收益很可能不會發生重大收益撥回。

倘合約中包含就向客戶轉移商品或服務為客戶提供超過一年的重大融資利益的融資成分，則收益按應收金額的現值計量，並使用訓練局若與客戶於合約開始時進行單獨融資交易將採用的貼現率貼現。倘合約中包含為訓練局提供超過一年的重大融資利益的融資成分，則根據該合約確認的收益包括根據實際利率法計算的合約負債利息開支。使用香港財務報告準則第15號中的可行權宜方法，對於客戶付款與轉移承諾商品或服務之間的期間不超過一年的合約，交易價格不會就重大融資成分的影響進行調整。

訓練徵款收入，按海關每月提供的香港出口成衣（包括鞋類）製品的離岸價值固定百分比計算。

培訓課程收入和工業項目收入按各自的課程時間比例作確認。履行責任隨著服務的提供而逐漸完成，在提供服務前通常需要短期預付款。

作為可行權宜方法，分配給剩餘履行責任（未完成或部份未完成）的交易價格未在財務報表附註中披露，因為與培訓課程相關的所有剩餘履行義務都是合同的一部分，而預期持續時間為一年或更短。此外，就工業項目的提供服務而言，訓練局有權向其客戶收取當時所履行的責任相對應的金額。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Revenue recognition

Revenue from contracts with customers

Revenue from contracts with customers is recognised when control of goods or services is transferred to the customers at an amount that reflects the consideration to which the Authority expects to be entitled in exchange for those goods or services.

When the consideration in a contract includes a variable amount, the amount of consideration is estimated to which the Authority will be entitled in exchange for transferring the goods or services to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved.

When the contract contains a financing component which provides the customer a significant benefit of financing the transfer of goods or services to the customer for more than one year, revenue is measured at the present value of the amount receivable, discounted using the discount rate that would be reflected in a separate financing transaction between the Authority and the customer at contract inception. When the contract contains a financing component which provides the Authority a significant financial benefit for more than one year, revenue recognised under the contract includes the interest expense accreted on the contract liability under the effective interest method. For a contract where the period between the payment by the customer and the transfer of the promised goods or services is one year or less, the transaction price is not adjusted for the effects of a significant financing component, using the practical expedient in HKFRS 15.

Training levy income is recognised based on a fixed percentage on the F.O.B. value of clothing (including footwear) items exported from Hong Kong on a monthly basis advised from the Customs and Excise Department.

Training course income and industrial project income are recognised on a time proportion basis over the period of the respective course. The performance obligation is satisfied over time as services are provided and short-term advances are normally required before rendering the services.

As a practical expedient, the transaction prices allocated to the remaining performance obligations (unsatisfied or partially unsatisfied) are not disclosed in the notes to the financial statements because all the remaining performance obligations in relation to training course are a part of contracts that have an original expected duration of one year or less. In addition, in relation to rendering services for industrial project, the Authority has a right to consideration from its customers in an amount that corresponds directly with the value to the customers of the Authority's performance obligations completed to date.

2.4 重大會計政策 (續)

收入確認 (續)

利息收入採用實際利率方法按應計基準，以有關利率在金融工具預計年內或較短期間（如適用）折扣估計未來現金收入至金融資產的賬面淨值確認。

股息收入於股東收取付款之權利已確立，與股息相關的經濟利益可能流入訓練局及股息金額能可靠計量時確認。

合約負債

合約負債指訓練局因已向客戶收取代價（或已到期代價款項），而須向客戶轉讓商品或服務的責任。倘客戶於訓練局將商品或服務轉讓予客戶前支付代價，則於作出付款或付款到期時（以較早者為準）確認合約負債。合約負債於訓練局履行合約時確認為收益。

租賃

承租人

倘合約為換取代價而授予在一段期間內控制可識別資產使用權，則該合約為租賃或包含租賃。倘客戶有權從使用可識別資產中獲取絕大部份經濟利益及擁有指示使用可識別資產的權利時，即有控制權。所有租賃期超過 12 個月確認為資產即代表可使用相關資產和負債即代表有責任支付租賃款項，除非相關資產是低價值。資產和負債於初始使用時以現值作基礎計量。當物業、廠房及設備確認為可使用權資產，該使用權資產按成本或估值減任何累計折舊和減值虧損計量，並就租賃負債的任何重新計量作調整。使用權資產按租賃期與資產可使用期中的較短者按直線法計算折舊。租賃負債按租賃條款的租賃付款額現值進行初始計量，隨後根據利息和租賃負債結算的影響進行調整，以及因重新評估租賃負債或租賃修改而產生的重新計量。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

Interest income is recognised on an accrual basis using the effective interest method by applying the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, when appropriate, to the net carrying amount of the financial asset

Dividend income is recognised when the shareholders' right to receive payment has been established, it is probable that the economic benefits associated with the dividend will flow to the Authority and the amount of the dividend can be measured reliably.

Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Authority has received a consideration (or an amount of consideration that is due) from the customer. If a customer pays the consideration before the Authority transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Authority performs under the contract.

Leases

Lessee

A contract is, or contains, a lease if the contract conveys a right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the customer has both the right to obtain substantially all of the economic benefits from use of the identified asset and the right to direct the use of the identified asset. All leases with a term of more than 12 months are recognised as assets representing the right of use of the underlying asset and liabilities representing the obligation to make lease payments, unless the underlying asset is of low value. Both the assets and the liabilities are initially measured on a present value basis. Right-of-use assets are recognised under property, plant and equipment and are measured at cost or valuation less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of the lease liabilities. Right-of-use assets are depreciated on a straight-line basis over the shorter of the useful lives of the assets and the lease terms. Lease liabilities are initially measured at the present value of lease payments to be made under the lease terms and subsequently adjusted by the effect of the interest on and the settlement of the lease liabilities, and the re-measurement arising from any reassessment of the lease liabilities or lease modifications.

2.4 重大會計政策 (續)

現金及現金等值項目

於財務狀況表之現金及現金等值項目包括手持現金、銀行存款及一般在三個月內到期之高流動存款，即可隨時兌換已知金額的現金，毋須承受重大的價值變動風險及為履行短期現金承諾。

就現金流量表而言，現金及現金等值項目包括手持現金及銀行存款，以及上述定義之短期存款，扣除須應要求時償還之銀行透支，及為本訓練局現金管理涉及之一部份。

僱員福利

有薪假期結轉

訓練局依據與其僱員訂立的僱傭合約，按曆年向其僱員提供有薪年假。在若干情況下，各僱員於結算日尚未享用之假期准予結轉至下個年度使用。於結算日，按僱員於年內所得有薪假期之預計未來成本已當作一項應計費用並予以結轉。

退休金計劃供款

訓練局根據強制性公積金計劃條例，為其符合資格參加強制性公積金退休福利計劃（「強積金計劃」）的有關僱員管理一個界定供款強積金計劃。供款按僱員基本薪金的某一百分比作出，並根據強積金計劃規則於應付供款時在淨收益扣除供款。強積金計劃的資產與訓練局資產分開持有，並由獨立管理的基金管理。訓練局的僱主供款在向強積金計劃供款時即全部歸屬予僱員。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash on hand and at banks, and short-term highly liquid deposits with a maturity of generally within three months that are readily convertible into known amounts of cash, subject to an insignificant risk of changes in value and held for the purpose of meeting short-term cash commitments.

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash on hand and at banks, and short-term deposits, as defined above, less bank overdrafts which are repayable on demand and form an integral part of the Authority's cash management.

Employee benefits

Paid leave carried forward

The Authority provides paid annual leave to its employees under their employment contracts on a calendar year basis. Under certain circumstances, such leave which remains untaken as at the end of the reporting period is permitted to be carried forward and utilised by the respective employees in the following year. An accrual is made at the end of each reporting period for the expected future cost of such paid leave earned during the year by the employees and carried forward.

Pension scheme contributions

The Authority operates a defined contribution Mandatory Provident Fund retirement benefit scheme (the "MPF Scheme") under the Mandatory Provident Fund Schemes Ordinance for those employees who are eligible to participate in the MPF Scheme. Contributions are made based on a percentage of the employees' basic salaries and are charged to net income as they become payable in accordance with the rules of the MPF Scheme. The assets of the MPF Scheme are held separately from those of the Authority in an independently administered fund. The Authority's employer contributions vest fully with the employees when contributed into the MPF Scheme.

2.4 重大會計政策 (續)

其他僱員福利

界定福利計劃

訓練局支付長期服務金的法定責任是一項界定福利計劃。提供與長期服務金相關的福利成本是使用預期單位信貸法確定。在綜合財務狀況表中確認的與長期服務金相關的負債是責任淨額，此乃將未來長期服務金福利的現值扣除訓練局所作強積金供款所產生的應計福利。

重新計量包括精算收益及虧損與僱主強積金供款相關的投資回報及其他經驗調整（不包括淨界定福利負債的淨利息中包含的金額），在發生期間內計入其他全面收益表中。重新計量在後續期間不會重新分類至利潤或虧損。

過去服務成本在以下時間（以較早者為準），確認到利潤或虧損中：

- 計劃修訂或縮減的日期；及
- 訓練局確認與重組相關成本的日期

淨利息是將貼現率應用於淨界定福利負債進行計算。訓練局在綜合損益表中按功能將淨界定福利責任的以下變動歸類為「銷售成本」和「行政費用」：

- 服務成本包括現時服務成本，過去服務成本，縮減的損益及非常規結算
- 淨利息費用或收入

3. 所得稅

依據稅務條例第88條，訓練局可獲豁免繳納條例中所有稅項。故此，本財務報表無須作出任何香港利得稅及遞延稅項撥備。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Other employee benefits

Defined benefit plan

The Authority's statutory obligation to pay long service payment is a defined benefit plan. The cost of providing benefits relating to long service payment is determined using the projected unit credit method. The liability recognised in the consolidated statement of financial position in respect of long service payment is the net obligation, representing the present value of the future long service payment benefits reduced by entitlements from accrued benefits arising from MPF contributions made by the Authority.

Remeasurements, comprising actuarial gains and losses, and investment returns associated with the MPF employer contributions and other experience adjustments (excluding amounts included in net interest on the net defined benefit liability), are debited or credited to equity in other comprehensive income in the period in which they occur. Remeasurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognised in profit or loss at the earlier of:

- the date of the plan amendment or curtailment; and
- the date that the Authority recognises restructuring-related costs

Net interest is calculated by applying the discount rate to the net defined benefit liability. The Authority recognises the following changes in the net defined benefit obligations under "cost of sales" and "administrative expenses" in the consolidated statement of profit or loss by function:

- service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements
- net interest expense or income

3. INCOME TAX

The Authority has been exempted under Section 88 of the Inland Revenue Ordinance from all taxes under the Ordinance. As a result, no provision for Hong Kong profits tax or deferred taxation is required in these financial statements.

4. 物業、廠房、設備及租賃負債

4. PROPERTY, PLANT AND EQUIPMENT AND LEASE LIABILITIES

		使用權資產 Right-of-use assets	持有資產 Owned assets					
		固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	樓宇 Buildings 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及機器 Plant and machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$	合計 Total 港元 HK\$
2025 年 12 月 31 日	31 December 2025							
於 2025 年 1 月 1 日：	At 1 January 2025:							
成本	Cost	312,854	19,413,409	10,166,074	51,930	4,061,444	33,692,857	34,005,711
累積折舊	Accumulated depreciation	(147,993)	(19,413,409)	(8,525,951)	(49,627)	(3,172,629)	(31,161,616)	(31,309,609)
賬面淨值	Net carrying amount	164,861	-	1,640,123	2,303	888,815	2,531,241	2,696,102
於 2025 年 1 月 1 日， 扣除累積折舊	At 1 January 2025, net of accumulated depreciation	164,861	-	1,640,123	2,303	888,815	2,531,241	2,696,102
添置	Additions	-	-	-	-	80,597	80,597	80,597
年內折舊撥備	Depreciation provided during the year	(46,035)	-	(188,300)	(1,779)	(194,218)	(384,297)	(430,332)
於 2025 年 12 月 31 日， 扣除累積折舊	At 31 December 2025, net of accumulated depreciation	118,826	-	1,451,823	524	775,194	2,227,541	2,346,367
於 2025 年 12 月 31 日：	At 31 December 2025:							
成本	Cost	312,854	19,413,409	10,166,074	51,930	4,142,041	33,773,454	34,086,308
累積折舊	Accumulated depreciation	(194,028)	(19,413,409)	(8,714,251)	(51,406)	(3,366,847)	(31,545,913)	(31,739,941)
賬面淨值	Net carrying amount	118,826	-	1,451,823	524	775,194	2,227,541	2,346,367

4. 物業、廠房、設備及租賃負債 (續)

4. PROPERTY, PLANT AND EQUIPMENT AND LEASE LIABILITIES (continued)

		使用權資產 Right-of-use assets	持有資產 Owned assets					
		固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	樓宇 Buildings 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及機器 Plant and machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$	合計 Total 港元 HK\$
2024 年 12 月 31 日	31 December 2024							
於 2024 年 1 月 1 日：	At 1 January 2024:							
成本	Cost	320,970	19,413,409	10,166,074	273,099	8,230,970	38,083,552	38,404,522
累積折舊	Accumulated depreciation	(231,088)	(19,413,409)	(8,337,651)	(268,913)	(7,336,328)	(35,356,301)	(35,587,389)
賬面淨值	Net carrying amount	89,882	-	1,828,423	4,186	894,642	2,727,251	2,817,133
於 2024 年 1 月 1 日， 扣除累積折舊	At 1 January 2024, net of accumulated depreciation	89,882	-	1,828,423	4,186	894,642	2,727,251	2,817,133
添置	Additions	128,665	-	-	-	238,862	238,862	367,527
出售	Disposal	-	-	-	-	(20,789)	(20,789)	(20,789)
租賃修改	Lease modification	(6,839)	-	-	-	-	-	(6,839)
年內折舊撥備	Depreciation provided during the year	(46,847)	-	(188,300)	(1,883)	(223,900)	(414,083)	(460,930)
於 2024 年 12 月 31 日， 扣除累積折舊	At 31 December 2024, net of accumulated depreciation	164,861	-	1,640,123	2,303	888,815	2,531,241	2,696,102
於 2024 年 12 月 31 日：	At 31 December 2024:							
成本	Cost	312,854	19,413,409	10,166,074	51,930	4,061,444	33,692,857	34,005,711
累積折舊	Accumulated depreciation	(147,993)	(19,413,409)	(8,525,951)	(49,627)	(3,172,629)	(31,161,616)	(31,309,609)
賬面淨值	Net carrying amount	164,861	-	1,640,123	2,303	888,815	2,531,241	2,696,102

4. 物業、廠房、設備及租賃負債 (續)

附註：

訓練局的租賃是用於營運中使用的某些辦公室設備。這些租賃資產是以年期為協定，年期分別由 2 年至 4 年及所有租賃款項是固定的。

租賃負債到期日概述

一年以內
一年之後但在五年內

租賃負債 (未折現)
折現金額

租賃負債 (已折現)

流動

非流動

於 2025 年 12 月 31 日應用在租賃負債的加權平均新增借貸利率確認為 5% (2024 年：5%)。

於 2025 年 12 月 31 日及 2024 年 12 月 31 日年度租賃負債之賬面變化

於 2024 年 1 月 1 日
添置
附著的利息
款項
租賃修改

於 2024 年 12 月 31 日及 2025 年 1 月 1 日
附著的利息
款項

於 2025 年 12 月 31 日

截止 2025 年 12 月 31 日及 2024 年 12 月 31 日止年度確認於損益表金額

使用權資產折舊費用
租賃負債的利息支出
租賃修改的收益

合計

在 2025 年，訓練局的租賃總現金流出為 HK\$51,648 (2024 年：HK\$51,648)。訓練局於上一年度之非現金添置的使用權資產和租賃負債為 HK\$128,665。

4. PROPERTY, PLANT AND EQUIPMENT AND LEASE LIABILITIES (continued)

Notes:

The Authority leases certain of its office equipment used in its operations. Leases for these assets are negotiated for terms ranging from two to four years and all the lease payments are fixed.

Maturity profile of lease liabilities

	2025 港元 HK\$	2024 港元 HK\$
Within one year	51,649	51,648
After one year but within five years	83,520	135,168
Lease liabilities (undiscounted)	135,169	186,816
Discount amount	(10,906)	(18,425)
Lease liabilities (discounted)	124,263	168,391
Current	46,173	44,128
Non-current	78,090	124,263

The weighted average incremental borrowing rate applied to the lease liabilities recognised at 31 December 2025 was 5% (2024: 5%).

Movements of carrying amounts of lease liabilities as at 31 December 2025 and 2024

	港元 HK\$
At 1 January 2024	93,039
Addition	128,665
Accretion of interest	5,738
Payments	(51,648)
Lease modification	(7,403)
At 31 December 2024 and 1 January 2025	168,391
Accretion of interest	7,520
Payments	(51,648)
At 31 December 2025	124,263

Amounts recognised in the statement of profit or loss for the year ended 31 December 2025 and 2024

	2025 港元 HK\$	2024 港元 HK\$
Depreciation expense of right-of-use assets	46,035	46,847
Interest expense on lease liabilities	7,520	5,738
Gain on lease modification	-	(564)
Total	53,555	52,021

The Authority had total cash outflows for leases of HK\$51,648 in 2025 (2024: HK\$51,648). The Authority had non-cash addition of right-of-use asset and lease liability of HK\$128,665 in the previous year.

5. 按公平值列入其他全面收益的股權投資

上市股權投資，按公平值計：

滙豐控股有限公司

太古股份有限公司

電能實業有限公司

希慎興業有限公司

新鴻基地產發展有限公司

恆生銀行有限公司

合計

5. EQUITY INVESTMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

Listed equity investments, at fair value

HSBC Holdings plc

Swire Pacific Limited

Power Assets Holdings Limited

Hysan Development Company Limited

Sun Hung Kai Properties Limited

Hang Seng Bank Limited

Total

	2025 港元 HK\$	2024 港元 HK\$
	73,440,000	45,480,000
	7,524,000	8,454,000
	18,199,500	17,886,000
	5,481,000	3,433,600
	11,269,300	8,883,350
	15,350,000	9,555,000
	<u>131,263,800</u>	<u>93,691,950</u>

由於訓練局認為這些投資具有策略性，上述股權投資不可撤銷地以公平值計入其他全面收益。

截至2025年12月31日止年度內，訓練局收到的股息金額分別為滙豐控股有限公司 HK\$3,068,709；太古股份有限公司 HK\$405,960；電能實業有限公司 HK\$926,813；希慎興業有限公司 HK\$311,634；新鴻基地產發展有限公司 HK\$444,019 及恆生銀行有限公司 HK\$706,450。

The above equity investments were irrevocably designated at fair value through other comprehensive income as the Authority considers these investments to be strategic in nature.

During the year ended 31 December 2025, the Authority received dividends in the amounts of HK\$3,068,709, HK\$405,960, HK\$926,813, HK\$311,634, HK\$444,019 and HK\$706,450 from HSBC Holdings plc, Swire Pacific Limited, Power Assets Holdings Limited, Hysan Development Company Limited, Sun Hung Kai Properties Limited and Hang Seng Bank Limited, respectively.

6. 應收賬款

應收賬款

6. ACCOUNTS RECEIVABLE

Accounts receivable

	2025 港元 HK\$	2024 港元 HK\$
	<u>9,408,765</u>	<u>4,875,942</u>

訓練局與客戶的交易條款以信貸為主。信貸期一般為30日，每個客戶有最高信貸額。訓練局嚴格控制未償還應收賬款，會計部負責減低信貸風險，高級管理人員會定期審閱逾期結餘。基於上述情況，以及訓練局應收賬款牽涉大量不同性質的客戶，故不存在過分集中的信貸風險。訓練局概未就有關應收賬款結餘持有任何抵押品或其他信貸增級。應收賬款為不計息。

The Authority's trading terms with its customers are mainly on credit. The credit period is generally around 30 days. Each customer has a maximum credit limit. The Authority seeks to maintain strict control over its outstanding receivables and has an accounting department to minimise credit risk. Overdue balances are reviewed regularly by senior management. In view of the aforementioned and the fact that the Authority's accounts receivable relate to a large number of diversified customers, there is no significant concentration of credit risk. The Authority does not hold any collateral or other credit enhancements over its accounts receivable balances. Accounts receivable are non-interest-bearing.

6. 應收賬款 (續)

訓練局採用簡化方法處理香港財務報告準則第9號所規定的預期信貸虧損，該準則允許使用所有應收賬款的整個存續期間預期虧損。為計量預期信貸虧損，應收賬已根據其信貸風險特性及逾期日子分組。預期信貸虧損也包含前瞻性質料。截止2025年12月31日及2024年12月31日，訓練局根據香港財務報告準則第9號對虧損定額之評估為不重要。

7. 預付款項、按金及其他應收賬款

預付款項
按金及其他應收賬款
合計

減：非流動預付款項
流動部份

按金及其他應收賬款減值

截止2025年12月31日及2024年12月31日，按金及其他應收賬款的賬面值約與其公平價值相若。有關對債務人的信貸狀況及其可復原性已被評估，截止2025年12月31日及2024年12月31日的預期信貸虧損確認為極輕微。

8. 現金及銀行結餘

現金及銀行結餘
定期存款
現金及銀行結餘合計

銀行存款以每日銀行存款利率計算，賺取浮動利率利息收入。銀行結餘存於信用良好銀行而近期並無違約記錄。

6. ACCOUNTS RECEIVABLE (continued)

The Authority applies the simplified approach to provide for expected credit losses prescribed by HKFRS 9, which permits the use of the lifetime expected loss model for all accounts receivable. To measure the expected credit losses, accounts receivable have been grouped based on shared credit risk characteristics and the days past due. The expected credit losses have also incorporated forward looking information. As at 31 December 2025 and 2024, the Authority assessed the loss allowance under the application of HKFRS 9 was immaterial.

7. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	2025 港元 HK\$	2024 港元 HK\$
Prepayments	329,545	860,324
Deposits and other receivables	294,030	187,486
Total	623,575	1,047,810
Less: non-current prepayments	(2,300)	(2,300)
Current portion	621,275	1,045,510

Impairment of deposits and other receivables

The carrying amount of deposits and other receivables approximated to their fair value as at 31 December 2025 and 2024. Their recoverability was assessed with reference to the credit status of the debtors, and the expected credit losses as at 31 December 2025 and 2024 were considered to be minimal.

8. CASH AND BANK BALANCES

	2025 港元 HK\$	2024 港元 HK\$
Cash and bank balances	13,914,674	4,410,756
Time deposits	3,000,000	8,450,000
Total cash and bank balance	16,914,674	12,860,756

Cash at banks earn interests at floating rates based on daily bank deposits rates. The bank balances are deposited with creditworthy banks with no recent history of default.

9. 應付賬款

應付賬款為不計息，且一般須於 30 日內清付。

9. ACCOUNTS PAYABLE

The accounts payable are non-interest-bearing and are normally settled on 30-day terms.

10. 其他應付賬款及應計費用

10. OTHER PAYABLES AND ACCRUALS

		附註 Notes	2025 港元 HK\$	2024 港元 HK\$
合約負債	Contract liabilities	(a)	9,030,292	2,256,403
其他應付賬款	Other payables	(b)	1,230,895	646,130
應計費用	Accruals		441,988	244,277
合計	Total		<u>10,703,175</u>	<u>3,146,810</u>

附註：

(a) 截止 2025 年 12 月 31 日及 2024 年 12 月 31 日之合約負債詳述如下：

Notes:

(a) Details of contract liabilities as at 31 December 2025 and 2024 are as follows:

		2025 港元 HK\$	2024 港元 HK\$
從客戶收取之短期預付款	Short-term advances received from customers		
培訓課程	Training courses	964,784	930,941
工業項目	Industrial projects	8,065,508	1,325,462
總合約負債	Total contract liabilities	<u>9,030,292</u>	<u>2,256,403</u>

合約負債包括提供培訓課程和工業項目顧問服務之短期預付款。在 2025 年合約負債增加主要是由於年底為客戶提供的工業項目顧問服務所收取的短期預付款增加所致。

Contract liabilities include short-term advances received to provide training courses and consultancy services for industrial projects. The increase in contract liabilities in 2025 was mainly due to the increase in short-term advances received from customers in relation to the provision of consultancy services for industrial projects at the end of the year.

下表顯示本報告期內計入報告期初合約負債的已確認收益金額及以先前已完成的履行責任予以確認：

The following table shows the amounts of revenue recognised in the current reporting period that was included in contract liabilities at the beginning of the reporting period and recognised from performance obligations satisfied in previous periods:

		2025 港元 HK\$	2024 港元 HK\$
計入報告期初合約負債的已確認收益：	Revenue recognised that was included in contract liabilities at the beginning of the reporting period:		
培訓課程	Training courses	930,941	2,008,823
工業項目	Industrial projects	1,323,556	1,757,572
合計	Total	<u>2,254,497</u>	<u>3,766,395</u>

(b) 其他應付賬款為不計息，平均期限為三個月。

(b) Other payables are non-interest-bearing and have an average term of three months.

11. 界定福利責任

長期服務金

訓練局根據香港僱傭條例「僱傭條例」，向在香港工作滿至少 5 年符合條件的僱員在退休或因某些情況終止僱傭時支付長期服務金。長期服務金是根據僱員的最後一個月的薪金及服務年資來計算。根據僱傭條例，僱主可以將僱員的長期服務金與僱主的強積金供款累算權益進行抵銷。於 2022 年，「2022 年僱傭及退休計劃法例（抵銷安排）（修訂）條例」（修訂條例）刊憲，自過渡日期（2025 年 5 月 1 日）起，訓練局不得再使用強制性僱主供款之累算權益來抵銷僱員的長期服務金。通過的修訂法案被視為計劃的修訂。除上述法定抵銷權外，長期服務金福利並無其他資金可作抵銷。

淨長期服務金責任涉及利率風險、訓練局僱員退休或終止受僱時的年資變化風險、日後薪金升幅預期率及僱員於強積金計劃投資回報相關的市場風險。

最近期之淨界定福利責任的現值精算估值於 2025 年 12 月 31 日由 WeValue Advisory Limited——香港獨立評估諮詢公司——採用預期單位信貸精算法計算。

截止報告期末所使用的主要精算假設如下：

貼現率 (%)	Discount rate (%)
流動率 (%)	Turnover rate (%)
預期薪金升幅 (%)	Expected rate of salary increases (%)

11. DEFINED BENEFIT OBLIGATIONS

Long service payment

The Authority is obligated to pay long service payment to qualifying employees in Hong Kong with a minimum of 5 years employment period upon retirement or termination of employment under certain circumstances, in accordance with the Hong Kong Employment Ordinance (the "Employment Ordinance"). Long service payment is calculated based on the last monthly salary of the employees and the number of years of service. There are provisions under the Employment Ordinance permitting employers to offset employees' long service payment against the accrued benefits attributable to employer's contributions to the MPF Scheme. In 2022, the Employment and Retirement Schemes Legislation (Offsetting Arrangement) (Amendment) Bill 2022 (the "Amendment Bill") was enacted, such that the Authority can no longer use accrued benefits arising from MPF mandatory employer contributions to offset employees' long service payment accrued as from the transition date (i.e, 1 May 2025). The enactment of the Amendment Bill is treated as a plan amendment. Except for the statutory right to offset as described above, the long service payment benefits are unfunded.

The net long service payment obligations are exposed to interest rate risk, the risk of changes in the longevity at retirement or termination of employment for the Authority's employees, expected rate of future salary increase and market risk associated with investment returns of employees' MPF Scheme.

The most recent actuarial valuation of the present value of the net defined benefit obligations was carried out on 31 December 2025 by WeValue Advisory Limited, an independent appraisal firm in Hong Kong, using the projected unit credit actuarial valuation method.

The principal actuarial assumptions used as at the end of the reporting period are as follows:

	2025	2024
貼現率 (%)	2.3% - 3.7%	3.3% - 4.1%
流動率 (%)	0.0% - 26.2%	0.0% - 21.0%
預期薪金升幅 (%)	5.0%	5.0%

11. 界定福利責任 (續)

長期服務金 (續)

截止報告期末的重大假設的定量敏感性分析如下：

2025

貼現率	Discount rate
流動率	Turnover rate
日後薪金升幅	Future salary increase

2024

貼現率	Discount rate
流動率	Turnover rate
日後薪金升幅	Future salary increase

上述的敏感性分析是基於一種方法，該方法推算在報告期末發生合理假設變動時對界定福利責任的影響。敏感性分析基於一個重要假設的變化，假定其他所有假設保持不變。敏感性分析可能無法代表界定福利責任的實際變化，因為假設的變化不太可能孤立發生。

在綜合損益表中確認的長期服務金的總費用如下：

過去服務成本
現時服務成本
利息成本
在行政費用中確認的淨福利費用

Past service cost
Current service cost
Interest cost
Net benefit expenses recognized in administrative expenses

2025 港元 HK\$	2024 港元 HK\$
-	118,000
27,802	31,000
3,113	4,000
30,915	153,000

11. DEFINED BENEFIT OBLIGATIONS (continued)

Long service payment (continued)

A quantitative sensitivity analysis for significant assumptions as at the end of the reporting period is shown below:

利率增加 Increase in rate 百份比 %	界定福利責任 增加 / (減少) Increase/ (decrease) in defined benefit obligations 港元 HK\$	利率減少 Decrease in rate 百份比 %	界定福利責任 增加 / (減少) Increase/ (decrease) in defined benefit obligations 港元 HK\$
1%	(8,154)	1%	13,472
1%	(5,518)	1%	6,221
1%	282	1%	(370)
1%	(9,342)	1%	11,177
1%	(7,663)	1%	8,612
1%	205	1%	(219)

The sensitivity analysis above has been determined based on a method that extrapolates the impact on defined benefit obligations as a result of reasonable changes in key assumptions occurring at the end of the reporting period. The sensitivity analysis is based on a change in a significant assumption, keeping all other assumptions constant. The sensitivity analysis may not be representative of an actual change in the defined benefit obligations as it is unlikely that changes in assumptions would occur in isolation of one another.

The total expenses recognised in the consolidated statement of profit or loss in respect of the long service payment are as follows:

11. 界定福利責任 (續)

淨界定福利責任的變動如下：

2025

計入利潤或虧損的長期服務金成本 Long service payments cost charged to profit or loss						在其他全面收益表中的重新計量 (收益)/ 虧損 Remeasurement (gains)/ losses in other comprehensive income					2025 年 12 月 31 日 31 December 2025
2025 年 1 月 1 日 1 January 2025	服務成本 Service cost	淨利息 費用 Net interest expense	計入利潤 或虧損的 小計 Sub-total included in profit or loss	已支付的 福利金額 Benefit paid	強積金 累計權益的 投資回報 (不含淨利息 費用金額) Return on MPF accrued benefits (excluding amounts included in net interest expense)	用人口統計 假設變動引致 的精算費用 Actuarial changes arising from changes in demographic assumptions	因財務假設 變更所引起 的精算費用 Actuarial changes arising from changes in financial assumptions	經驗差異 調整 Experience adjustments	其他全面 收益表的 小計 Sub-total included in other comprehensive income		
港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	
淨界定 福利責任 Net defined benefit obligations	153,000	27,802	3,113	30,915	(15,123)	4,089	(46,241)	-	-	(42,152)	

2024

計入利潤或虧損的長期服務金成本 Long service payments cost charged to profit or loss						在其他全面收益表中的重新計量 (收益)/ 虧損 Remeasurement (gains)/ losses in other comprehensive income					2024 年 12 月 31 日 31 December 2024
2024 年 1 月 1 日 1 January 2024	服務成本 Service cost	淨利息 費用 Net interest expense	計入利潤 或虧損的 小計 Sub-total included in profit or loss	已支付的 福利金額 Benefit paid	強積金 累計權益的 投資回報 (不含淨利息 費用金額) Return on MPF accrued benefits (excluding amounts included in net interest expense)	用人口統計 假設變動引致 的精算費用 Actuarial changes arising from changes in demographic assumptions	因財務假設 變更所引起 的精算費用 Actuarial changes arising from changes in financial assumptions	經驗差異 調整 Experience adjustments	其他全面 收益表的 小計 Sub-total included in other comprehensive income		
港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	
淨界定 福利責任 Net defined benefit obligations	- 149,000	4,000	153,000	-	-	-	-	-	-	-	

12. 普通儲備

按照工業訓練（製衣業）條例第 17 條，訓練局所有並非即時需用的資金 (i) 可作定期存款，存於由香港特別行政區政府財政司司長（財政司司長）為此目的的一般或任何特定情況而提名的銀行或儲蓄銀行；或 (ii) 經財政司司長事先批准，可投資在訓練局認為適合的各項投資。

13. 附註於現金流量表

(a) 主要非現金交易

在上一年度，訓練局就物業、廠房及設備作出租賃安排，於租賃開始時的總資本價值為 HK\$128,665。

(b) 金融業務所產生的負債變化

於 2024 年 1 月 1 日
金融現金流的變化：
租賃負債的資本要素
其他的變化：
新租賃
租賃負債的財務費用
利息支出
租賃終止
於 2024 年 12 月 31 日及
2025 年 1 月 1 日
金融現金流的變化：
租賃負債的資本要素
其他的變化：
租賃負債的財務費用
利息支出
於 2025 年 12 月 31 日

12. GENERAL RESERVE

In accordance with the Industrial Training (Clothing Industry) Ordinance Section 17, all funds of the Authority that are not immediately required may be (i) deposited on fixed deposit in any bank or savings bank nominated by the Financial Secretary of the Government of the Hong Kong Special Administrative Region ("Financial Secretary") either generally or, in any particular case, for that purpose; or (ii) subject to the prior approval of the Financial Secretary invested in such investments as the Authority thinks fit.

13. NOTE TO THE STATEMENT OF CASH FLOWS

(a) Major non-cash transactions

In the prior year, the Authority entered into lease arrangement in respect of an item of property, plant and equipment with a total capital value at the inception of the lease of HK\$128,665.

(b) Changes in liabilities arising from financing activities

	租賃負債 Lease liabilities 港元 HK\$
At 1 January 2024	93,039
Changes from financing cash flows:	
Capital element of lease liabilities	(45,910)
Other changes:	
New Lease	128,665
Finance charge on lease liabilities	5,738
Interest expenses	(5,738)
Termination of leases	(7,403)
At 31 December 2024 and 1 January 2025	168,391
Changes from financing cash flows:	
Capital element of lease liabilities	(44,128)
Other changes:	
Finance charge on lease liabilities	7,520
Interest expenses	(7,520)
At 31 December 2025	124,263

14. 按類別劃分的金融工具

各類別金融工具於報告期末之賬面值如下：

2025

金融資產

Financial assets

		按公平值列入其他 全面收益的 金融資產 Financial assets at fair value through other comprehensive income 港元 HK\$	按攤銷成本列入的 金融資產 Financial assets at amortised cost 港元 HK\$	合計 Total 港元 HK\$
按公平值列入其他全面收益 的股權投資	Equity investments at fair value through other comprehensive income	131,263,800	-	131,263,800
應收賬款	Accounts receivable	-	9,408,765	9,408,765
金融資產包括預付款項、按金 及其他應收賬款 (附註 7)	Financial assets included in prepayments, deposits and other receivables (note 7)	-	294,030	294,030
現金及銀行結餘	Cash and bank balances	-	16,914,674	16,914,674
合計	Total	131,263,800	26,617,469	157,881,269

金融負債

Financial liabilities

		按攤銷成本列入的 金融負債 Financial liabilities at amortised cost 港元 HK\$
應付賬款	Accounts payable	71,520
金融負債包括其他應付賬款 及應計費用	Financial liabilities included in other payables and accruals	1,284,203
租賃負債	Lease liabilities	124,263
合計	Total	1,479,986

14. FINANCIAL INSTRUMENTS BY CATEGORY

The carrying amounts of each of the categories of financial instruments as at the end of the reporting period are as follows:

14. 按類別劃分的金融工具 (續)

14. FINANCIAL INSTRUMENTS BY CATEGORY (continued)

2024

金融資產Financial assets

		按公平值列入其他 全面收益的 金融資產 Financial assets at fair value through other comprehensive income 港元 HK\$	按攤銷成本列入的 金融資產 Financial assets at amortised cost 港元 HK\$	合計 Total 港元 HK\$
按公平值列入其他全面收益 的股權投資	Equity investments at fair value through other comprehensive income	93,691,950	-	93,691,950
應收賬款	Accounts receivable	-	4,875,942	4,875,942
金融資產包括預付款項、按金 及其他應收賬款 (附註 7)	Financial assets included in prepayments, deposits and other receivables (note 7)	-	187,486	187,486
現金及銀行結餘	Cash and bank balances	-	12,860,756	12,860,756
合計	Total	93,691,950	17,924,184	111,616,134

金融負債Financial liabilities

		按攤銷成本列入的 金融負債 Financial liabilities at amortised cost 港元 HK\$
應付賬款	Accounts payable	316,048
金融負債包括其他應付賬款 及應計費用	Financial liabilities included in other payables and accruals	655,503
租賃負債	Lease liabilities	168,391
合計	Total	1,139,942

15. 金融資產及負債的公平價值等級架構

截止 2025 年 12 月 31 日及 2024 年 12 月 31 日，
下表載列訓練局的金融工具公平值計量等級：

2025 年 12 月 31 日

金融資產按公平價值計量

按公平值列入其他全面收益
的股權投資
上市股權投資
(香港)

Equity investments at fair value through
other comprehensive income
Listed equity investments
(Hong Kong)

公平值計量分類為 Fair value measurements categorised into			
第一層 Level 1 港元 HK\$	第二層 Level 2 港元 HK\$	第三層 Level 3 港元 HK\$	合計 Total 港元 HK\$
131,263,800	-	-	131,263,800

2024 年 12 月 31 日

金融資產按公平價值計量

按公平值列入其他全面收益
的股權投資
上市股權投資
(香港)

Equity investments at fair value through
other comprehensive income
Listed equity investments
(Hong Kong)

公平值計量分類為 Fair value measurements categorised into			
第一層 Level 1 港元 HK\$	第二層 Level 2 港元 HK\$	第三層 Level 3 港元 HK\$	合計 Total 港元 HK\$
93,691,950	-	-	93,691,950

年度內，第一層及第二層之間並無任何轉移，
以及沒有轉入或轉出第三層。

在香港之上市股權投資的公平值是按活躍市
場報價釐訂。

訓練局評估應收賬款、金融資產包括預付款
項、按金、其他應收賬款、現金及銀行結餘、應
付賬款及財務負債包括其他應付賬款及應計
費用的公平值與其賬面值相若，主要是由於此
等工具於短期內屆滿所致。

15. FAIR VALUE HIERARCHY OF FINANCIAL ASSETS AND LIABILITIES

The following table provides the fair value measurement hierarchy
of the Authority's financial instruments as at 31 December 2025
and 2024:

31 December 2025

Financial assets measured at fair value

31 December 2024

Financial assets measured at fair value

There have been no transfers between Level 1 and Level 2, and no
transfers into or out of Level 3 during the year.

The fair values of listed equity investments in Hong Kong are
derived from quoted prices in active markets.

The Authority has assessed that the fair values of accounts
receivable, financial assets included in prepayments, deposits
and other receivables, cash and bank balances, accounts payable
and financial liabilities included in other payables and accruals
approximate to their carrying amounts largely due to the short-
term maturities of these instruments.

16. 金融風險管理的目的及政策

訓練局的主要金融工具包括現金及銀行結餘及按公平值列入其他全面收益的股權投資。持有該等金融工具的主要目的是為訓練局的業務籌集資金。訓練局擁有多種於經營過程中直接產生的其他金融資產及負債，例如應收賬款、金融資產包括預付款項、按金、其他應收賬款及應付賬款及金融負債包括其他應付賬款及應計費用。

在整個年度內，按訓練局的政策，並無任何金融工具的交易。

訓練局的金融工具所涉及的主要風險為股票價格風險、信貸風險及流動資金風險。訓練局各委員審議並同意定出管理這些風險的政策，其概要如下。

股票價格風險

訓練局承受的市場價格變動風險，主要涉及訓練局按公平值列入其他全面收益的股權投資附隨的浮動市場價格。訓練局的股權投資是香港交易所上市的股份，並於報告期末按市場報價計算。訓練局委員通過維持具有不同風險的投資組合來管理這種風險。

下表載列香港交易所市場股份指數，最接近報告期末的最後交易收市指數，以及年內最高及最低指數分別是：

	2025 年 12 月 31 日 31 December 2025	高 / 低 2025 High/low 2025	2024 年 12 月 31 日 31 December 2024	高 / 低 2024 High/low 2024
香港 – 恆生指數 Hong Kong – Hang Seng Index	25,631	27,382/ 18,671	20,041	23,242/ 14,794

16. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Authority's principal financial instruments comprise cash and bank balances and equity investments at fair value through other comprehensive income. The main purpose of these financial instruments is to raise finance for the Authority's operations. The Authority has various other financial assets and liabilities such as accounts receivable, financial assets included in prepayments, deposits and other receivables, accounts payable and financial liabilities included in other payables and accruals, which arise directly from its operations.

It is, and has been, throughout the year under review, the Authority's policy that no trading in financial instruments shall be undertaken.

The main risks arising from the Authority's financial instruments are equity price risk, credit risk and liquidity risk. The members of the Authority reviews and agrees policies for managing each of these risks and they are summarised below.

Equity price risk

The Authority's exposure to the risk of changes in market prices relates primarily to the Authority's equity investments at fair value through other comprehensive income with floating market prices. The Authority's equity investments are listed on the Hong Kong stock exchange and are valued at quoted market prices at the end of the reporting period. The members of the Authority manage this exposure by maintaining a portfolio of investments with different risks.

The market equity indices for the Hong Kong stock exchange, at the close of business of the nearest trading day in the year to the end of the reporting period, and their respective highest and lowest points during the year were as follows:

16. 金融風險管理的目的及政策 (續)

股票價格風險 (續)

下表載列在所有其他變數維持不變之情況下及未計任何稅務影響前，以其賬面值為基準，股權投資於報告期末結算日之公平值每變動1%時，相關項目之敏感程度。這分析目的是影響股權投資是來自股權投資的重估儲備及未計算減值等因素，盈餘/(虧損)可能因而受影響。

2025

按公平值列入其他全面收益的香港上市
股權投資
按公平值列入其他全面收益的香港上市
股權投資

Equity investments at fair value through other
comprehensive income listed in Hong Kong
Equity investments at fair value through other
comprehensive income listed in Hong Kong

增加/(減少) 賬面值 Increase/ (decrease) in carrying amount 百分比 %	增加/(減少) 儲備總額 Increase/ (decrease) in total reserves 港元 HK\$
--	--

+1%	1,312,638
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-1%	<u>(1,312,638)</u>
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2024

按公平值列入其他全面收益的香港上市
股權投資
按公平值列入其他全面收益的香港上市
股權投資

Equity investments at fair value through other
comprehensive income listed in Hong Kong
Equity investments at fair value through other
comprehensive income listed in Hong Kong

+1%	936,920
-----	---------

-1%	<u>(936,920)</u>
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信貸風險

訓練局所有銀行結餘均儲存於香港主要的金融機構內，而管理層亦相信該金融機構擁有高信貸質素。訓練局只與熟悉及信譽良好的第三者進行交易。按照訓練局的政策，所有擬按信貸條款進行交易的客戶均須預付按金，惟某些客戶與訓練局簽署了策略聯盟協議，共同開發正在進行的項目除外。此外，訓練局會持續監察應收賬款的結餘情況，而訓練局壞賬風險並不重大。

訓練局其他金融資產的信貸風險(包括現金及銀行結餘、按金、其他應收款、按公平值列入其他全面收益的股權投資)來自交易對手違約、最高風險等於該等金融工具賬面淨值為限。

由於訓練局只向熟悉及信譽良好的第三者提供服務，故無須抵押品。訓練局並沒有明顯集中的信貸風險。

Credit risk

All the Authority's bank balances are held in major financial institutions located in Hong Kong, which management believes are of high credit quality. The Authority trades only with recognised and creditworthy third parties. It is the Authority's policy that all customers who wish to trade on credit terms are required to pay deposit in advance except for certain customers who have signed strategic alliance agreements to jointly develop ongoing projects with the Authority. In addition, receivable balances are monitored on an ongoing basis and the Authority's exposure to bad debts is not significant.

The credit risk of the Authority's other financial assets, which comprise cash and bank balances, deposits, other receivables and equity investments at fair value through other comprehensive income, arises from default of the counterparty, with a maximum exposure equal to the carrying amounts of these instruments.

Since the Authority provides services only to recognised and creditworthy third parties, there is no requirements for collateral. There are no significant concentrations of credit risk within the Authority.

16. 金融風險管理的目的及政策 (續)

信貸風險 (續)

最高風險及年末階段

下表根據訓練局的信貸政策，列示信貸質素及最高信貸風險，除非無須花費額外成本或努力便可獲得其他資料，否則下表主要以逾期資料，及於本年度 12 月 31 日之年末階段分類為基礎。呈列數字為財務資產的賬面總值。

2025 年 12 月 31 日

31 December 2025

		12 個月預期 信貸虧損 12-month ECLs	全期預期信貸虧損 Lifetime ECLs			合計 Total 港元 HK\$
		第一階段 Stage 1 港元 HK\$	第二階段 Stage 2 港元 HK\$	第三階段 Stage 3 港元 HK\$	簡化方法 Simplified approach 港元 HK\$	
應收賬款 *	Accounts receivable*	-	-	-	9,408,765	9,408,765
金融資產包括預付款項、 按金及其他應收賬款 - 正常 **	Financial assets included in prepayments, deposits and other receivables - Normal**	294,030	-	-	-	294,030
現金及銀行結餘 - 尚未逾期	Cash and bank balances - Not yet past due	16,914,674	-	-	-	16,914,674
合計	Total	17,208,704	-	-	9,408,765	26,617,469

2024 年 12 月 31 日

31 December 2024

		12 個月預期 信貸虧損 12-month ECLs	全期預期信貸虧損 Lifetime ECLs			合計 Total 港元 HK\$
		第一階段 Stage 1 港元 HK\$	第二階段 Stage 2 港元 HK\$	第三階段 Stage 3 港元 HK\$	簡化方法 Simplified approach 港元 HK\$	
應收賬款 *	Accounts receivable*	-	-	-	4,875,942	4,875,942
金融資產包括預付款項、 按金及其他應收賬款 - 正常 **	Financial assets included in prepayments, deposits and other receivables - Normal**	187,486	-	-	-	187,486
現金及銀行結餘 - 尚未逾期	Cash and bank balances - Not yet past due	12,860,756	-	-	-	12,860,756
合計	Total	13,048,242	-	-	4,875,942	17,924,184

* 訓練局應用簡化方法評估應收賬款的減值，資料披露於財務報表附註 6。

** 倘包含在預付款項、按金、其他應收賬款的金融資產並無逾期且並無資訊顯示該等金融資產之信貸風險自初始確認後大幅增加，則該等金融資產之信貸質量被視為「正常」。

Credit risk (continued)

Maximum exposure and year-end staging

The tables below show the credit quality and the maximum exposure to credit risk based on the Authority's credit policy, which is mainly based on past due information unless other information is available without undue cost or effort, and year-end staging classification as at 31 December. The amounts presented are gross carrying amounts for financial assets.

		12 個月預期 信貸虧損 12-month ECLs	全期預期信貸虧損 Lifetime ECLs			合計 Total 港元 HK\$
		第一階段 Stage 1 港元 HK\$	第二階段 Stage 2 港元 HK\$	第三階段 Stage 3 港元 HK\$	簡化方法 Simplified approach 港元 HK\$	
應收賬款 *	Accounts receivable*	-	-	-	9,408,765	9,408,765
金融資產包括預付款項、 按金及其他應收賬款 - 正常 **	Financial assets included in prepayments, deposits and other receivables - Normal**	294,030	-	-	-	294,030
現金及銀行結餘 - 尚未逾期	Cash and bank balances - Not yet past due	16,914,674	-	-	-	16,914,674
合計	Total	17,208,704	-	-	9,408,765	26,617,469

* For accounts receivable to which the Authority applies the simplified approach for impairment, information is disclosed in note 6 to the financial statements.

** The credit quality of the financial assets included in prepayments, deposits and other receivables is considered to be "normal" when they are not past due and there is no information indicating that the financial assets had a significant increase in credit risk since initial recognition.

16. 金融風險管理的目的及政策 (續)

流動資金風險

訓練局的目標是通過投資和處置按公平值列入其他全面收益的股權投資，以維持資金延續性與靈活性之間的平衡。

於報告期末，訓練局的金融負債根據合約未貼現付款的到期情況如下：

2025 年 12 月 31 日

31 December 2025

		於要求時或少於 1 年 On demand or less than one year 港元 HK\$	1 年至 5 年 One to five years 港元 HK\$	合計 Total 港元 HK\$
應付賬款	Accounts payable	71,520	-	71,520
金融負債包括其他應付賬款 及應計費用	Financial liabilities included in other payables and accruals	1,284,203	-	1,284,203
租賃負債	Lease liabilities	51,649	83,520	135,169
合計	Total	1,407,372	83,520	1,490,892

2024 年 12 月 31 日

31 December 2024

		於要求時或少於 1 年 On demand or less than one year 港元 HK\$	1 年至 5 年 One to five years 港元 HK\$	合計 Total 港元 HK\$
應付賬款	Accounts payable	316,048	-	316,048
金融負債包括其他應付賬款 及應計費用	Financial liabilities included in other payables and accruals	655,503	-	655,503
租賃負債	Lease liabilities	51,648	135,168	186,816
合計	Total	1,023,199	135,168	1,158,367

資本管理

訓練局資本管理的主要目標為保障訓練局持續營運的能力，以及保持穩健的資本比率，來支持其業務。

訓練局管理其資本架構，根據經濟環境之變更及有關資產之風險特質作出調整。要維持或調整資本架構，訓練局需依據工業訓練（製衣業）條例作調整及管理其資金及財產。訓練局並不受任何外來之資本要求影響。截至 2025 年 12 月 31 日及 2024 年 12 月 31 日止年度，管理資本的目標、政策或程序並無變更。

16. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

Liquidity risk

The Authority's objective is to maintain a balance between continuity of funding and flexibility through investment and disposal of equity investments at fair value through other comprehensive income.

The maturity profile of the Authority's financial liabilities as at the end of reporting period, based on contractual undiscounted payments, is as follows:

		於要求時或少於 1 年 On demand or less than one year 港元 HK\$	1 年至 5 年 One to five years 港元 HK\$	合計 Total 港元 HK\$
應付賬款	Accounts payable	71,520	-	71,520
金融負債包括其他應付賬款 及應計費用	Financial liabilities included in other payables and accruals	1,284,203	-	1,284,203
租賃負債	Lease liabilities	51,649	83,520	135,169
合計	Total	1,407,372	83,520	1,490,892

		於要求時或少於 1 年 On demand or less than one year 港元 HK\$	1 年至 5 年 One to five years 港元 HK\$	合計 Total 港元 HK\$
應付賬款	Accounts payable	316,048	-	316,048
金融負債包括其他應付賬款 及應計費用	Financial liabilities included in other payables and accruals	655,503	-	655,503
租賃負債	Lease liabilities	51,648	135,168	186,816
合計	Total	1,023,199	135,168	1,158,367

Capital management

The primary objective of the Authority's capital management is to safeguard the Authority's ability to continue as a going concern and to maintain healthy capital ratios in order to support its business.

The Authority manages its capital structure and makes adjustments to it, in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Authority may adjust and manage all the funds and property of the Authority in accordance with the Industrial Training (Clothing Industry) Ordinance. The Authority is not subject to any externally imposed capital requirements. No changes were made in the objectives, policies or processes during the years ended 31 December 2025 and 31 December 2024.

17. 財務報表的審批

本財務報表已於 2026 年 4 月 29 日獲訓練局委員批准並授權刊發。

17. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the members of the Authority on 29 April 2026.



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 [hkcita_fashion](https://twitter.com/hkcita_fashion)

 [HKCITA](https://www.youtube.com/HKCITA)