**APPENDIX [ ] TO THE GENERAL CONDITIONS OF TENDER**

# Part A - Financial information required to be submitted in tender for public works contracts (for tenderers already on List of Approved Contractors for Public Works and/or the List of Approved Suppliers of Materials and Specialist Contractors for Public Works)

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| (1) | Tenderers shall provide the following documents if they have not already been submitted to the Finance Section of Development Bureau before: | |
|  | (a) | management accounts covering the period between the latest set of audited financial statements up to a date not earlier than three months before the date of submission; |
|  | (b) | a statement listing current or outstanding contracts held in hand with the *Client* and the private sector including but not limited to the Hospital Authority and the Housing Authority, both as main contractor or subcontractor, with total and outstanding contract sums, contract period and time required to complete the outstanding portion of the contract; and |
|  | (c) | bank letters or agreements on existing banking facilities such as term loans and overdraft. |
|  | Copies of all statements submitted under paragraphs (a) to (c) above shall be certified true and correct by independent auditors or directors of the company. The sample statement format for (b) above can be downloaded from the website of Development Bureau. | |
| (2) | All statements submitted should be prepared in English or Chinese. | |
| (3) | The management accounts shall reflect the financial position of the company only (i.e. the accounts must not be consolidated accounts). | |
| (4) | The management accounts include at a minimum statement of financial position (or balance sheet) and statement of comprehensive income (or profit and loss accounts) and must be in the same layout of the audited financial statements. | |
| (5) | In the case of a joint venture, financial and supplementary statements as mentioned under paragraph (1) above for each participating company must be submitted. | |

# Part B - Financial information required to be submitted in tender for public works contracts (for tenderers NOT on the List of Approved Contractors for Public Works and the List of Approved Suppliers of Materials and Specialist Contractors for Public Works)

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| (1) | Tenderers shall provide the following documents if they have not already been submitted to the Finance Section of Development Bureau before: | |
|  | (a) | the original or copies of annual financial statements for the last three accounting years audited and certified by certified public accountants; |
|  | (b) | management accounts covering the period between the latest set of audited financial statements up to a date not earlier than three months before the date of submission; |
|  | (c) | a statement of gains/(losses) arising from fair value adjustments for the latest audited financial statements; |
|  | (d) | a statement giving details of significant events which occurred after the year end date of the latest audited financial statements which would affect the tenderer’s financial position; |
|  | (e) | a statement giving details of subsequent settlement of current assets after the year end date of the latest audited financial statements; |
|  | (f) | a statement giving details of any off-balance sheet liabilities, including contingent liabilities, if not covered in the latest audited financial statements; |
|  | (g) | a statement listing current or outstanding contracts held in hand with the *Client* and the private sector including but not limited to the Hospital Authority and the Housing Authority, both as main contractor or subcontractor, with total and outstanding contract sums, contract period and time required to complete the outstanding portion of the contract; and |
|  | (h) | bank letters or agreements on existing banking facilities such as term loans and overdraft. |
|  | Copies of audited financial statements submitted under paragraph (a) shall be certified true by the directors of the company and all documents under paragraphs (b) to (h) above shall be certified true and correct by independent auditors or directors of the company. The sample statement format for (c), (d), (e) and (g) above can be downloaded from the website of Development Bureau. | |
| (2) | All statements submitted should be prepared in English or Chinese. | |
| (3) | The financial statements and the management accounts shall reflect the financial position of the company only (i.e. the accounts must not be consolidated accounts). | |
| (4) | Audited financial statements include auditor’s statement of financial position, statement of comprehensive income, statement of changes in equity and statement of cash flows, and notes comprising significant accounting policies and other explanatory information. | |
| (5) | The latest audited financial statements must be for a period ending no more than 18 months before the submission date. | |
| (6) | For the latest audited financial statements, if the auditor has issued a disclaimer or adverse audit opinion in the auditor’s report, the company shall be deemed as failing to submit the required financial statements. | |
| (7) | The management accounts include at a minimum statement of financial position (or balance sheet) and statement of comprehensive income (or profit and loss accounts) and must be in the same layout of the audited financial statements. | |
| (8) | In the case of a joint venture, financial and supplementary statements as mentioned under paragraph (1) above for each participating company must be submitted. | |