

# 會計師公會理事改選「七傑」全勝

香港文匯報訊 一年一度的香港會計師公會理事會(HKICPA)選舉投票期本月6日完結，7個理事席位改選，由15人競逐。選舉結果昨日出爐，包括歐振興、羅卓堅、李舜兒、梁思傑、廖國泰、謝海發及翁碩邦在內的「會計七傑」全部當選。

7位會計師上月舉辦發布會，表示希望能做好的工作包括監管改革發展、會員支援、提升培訓、培育青年、開拓商機、提升會員福利、大灣區拓展、會員生活平衡、國際擴展及會計科技。

特區政府財經事務及庫務局局長許正宇早前向會計業界發公開信，提到若不幸有人模糊了專業及政治的界線，公會專業平台偏離專業宗旨，屆時政府將別無選擇，檢討公會的定位及職能，重新審視與公會的關係。他呼籲4萬多位會計界人士深入了解參選人的倡議，用好選票挑選出真正為行業打拚奮鬥的新理事。

香港會計師公會有逾40年歷史，是本港唯一法定會計師註冊機構，負責培訓、發展和監管本港的會計專業。目前有逾4.7萬名會員，均是認可(certified)會計師。公會理事選舉共21個常設席位，每名理事任期兩年，其中由政府委任4席、政府官員出任兩席，上屆會長佔1席，餘下14席則每年輪替以選舉產生，即每年選出7個席位。

香港文匯報訊(記者 高鈺) 國家安全教育是當前教育界焦點，教育局局長楊潤雄指，目前已有逾九成中小學成立小組或設有專職人員統籌學校的國家安全教育，他強調，老師有責任讓學生明白何謂國家安全，並應培養學生肩負起維護國家安全責任，又說要從正向方法處理這問題，絕不需要擔心所謂「踩紅線」。

楊潤雄昨日出席電視節目時表示，過去一年多，香港教育界在如何回歸專業領航，做好與「一國兩制」相適應的教育體系做了很多工作。他提到，自香港國安法落實後，教育局於學校管理、課程設計、教師培訓、教材製作與活動推廣等方面都下了不少功夫，包括在今年2月向中小學及幼稚園發出學校行政指引，幫助學校防止危害國家安全的活動出現。

同時，局方亦推出國安教育課程框架，及為不同年級15個科目制定課程框架，例如就資訊科技的安全與國家安全如何融合提出指引，供學校及教師跟從；至於培訓方面，至今有超過1.3萬名教師已參與國家安全，以及憲法與基本法教育培訓課程。局方亦製作了有聲繪本，及舉辦國家安全壁報及問答比賽等，在課堂內外推動國家安全教育。

需培育學生有國民意識

楊潤雄又提到，國家安全教育與國民教育息息相關，一定要培養學生有國民意識，他們才會肩負起一同維護國家安全的責任。而有關學校管理的工作，他表示，今年8月全港學校已提交有關國安教育的規劃報告，局方正審視相關報告，目前所見超過九成中小學已成立小組或設有專職人員，負責統籌與國家安全教育有關工作，局方會跟進報告內容並回饋及提供協助。

他表明，國家安全是每個人的責任，作為老師，更有責任教導學生理解國家安全，及培育其維護國家安全的責任，只要從正向方法處理，便不需要擔心有所謂「踩紅線」或「收窄範圍」，強調「絕對沒有這個可能性」。



「會計七傑」全部當選。資料圖片

# 逾四成人疫境靠借貸過活

## 收入平均減38.3% 最高「度水」金額達40萬

新冠肺炎疫情持續近兩年，不少市民面臨失業或開工不足的窘局。一項昨日公布的調查結果發現，近四成七受訪市民疫情期間的收入下跌，平均減幅約38.3%，當中逾四成人因為收入縮水，要借貸度日，最高借貸金額達40萬元，更有育3名子女的中產爸爸因疫情失掉飯碗，卻不符資格申請綜援，加上欠下10萬元卡數，令原本是全職家庭主婦的太太亦需做兼職還債及幫補家計。進行調查的機構促請政府放寬綜援申請門檻，並建立失業支援制度。

香港文匯報記者 邵昕

香港基督教服務處今年9月至10月透過問卷訪問598位市民，受訪者平均年齡38歲，家庭平均人數為4人，疫情前家庭平均收入3.82萬元。調查發現，疫情期間近四成七受訪者家庭收入下跌，低收入情況平均維持8.5個月，其中12.5%人的家庭收入減幅九成或以上。

在收入下跌的受訪者中，五成半人收入至今未恢復疫情前水平，其中以收入在5萬元或以上的高收入人士最嚴重，40.9%高收入受訪家庭收入至今仍未低於疫情前的75%，較整體情況高出近一倍。

在收入下跌者中，71.9%受訪者需動用儲蓄應付日常開支，41%受訪者在疫情期間借貸度日，平均借貸金額為7.75萬元，最多者借貸40萬元，約90%人出現失眠、情緒低落等身心負面狀況。

中產爸不符綜援資格 碌卡度日

即使生計難以維持，成功申請綜援的受訪者仍是極少數，收入下跌人士中僅3.9%申請，反而較多人借貸度日。基督教服務處政策倡導幹事吳偉明指出，不少在疫情期間收入大幅下降的市民，原為中產人士，疫情後他們因就業困難收入銳減，但即使想申請綜援，有時也未必合資格。

50歲的Ben與太太育有3名子女，疫情前他在一間跨公司工作，月入3.5萬元，疫情失業後他曾從事保安員、維修員等工作，收入微薄，去年底終於在一間裝修公司擔任銷售工作，月薪約兩

萬元。為節省家庭開支，他改租一個月租1.2萬元的單位，但月薪支付房租後所餘無幾，難以負擔一家五口的花銷。

在積蓄用盡後，Ben曾嘗試申請綜援但不符合資格，最終只能透支信用卡應付日常開支，一度欠下10萬元卡數。如今為還債，原為家庭主婦的太太亦不得不出外做兼職。

團體倡設失業支援制度

香港基督教服務處服務發展幹事譚嘉媛指出，今次調查顯示不少市民的財務問題，至今仍未能從疫情低谷中走出來，建議政府容許經濟困難的市民提取強積金應急，並有時限性地放寬綜援申請門檻，短期內協助市民渡過難關，又建議成立失業支援制度，讓未符綜援申請資格的短期失業或就業不足者，在一定時間內維持基本收入，以助其專注求職或轉職，盡快找到出路。



香港基督教服務處調查發現，逾四成疫情下收入下跌的受訪市民曾借貸度日。香港文匯報記者攝

是短暫性質，以避免對服務帶來長遠的影響，而資助社福機構會嘗試透過節流應付，盡力減低對服務使用者的影響。

羅致光回應表示，特區政府明年的整體經常性開支撥款將削減1%，除了無法避免的項目，基本上全部項目都需要削減1%撥款，而在社會福利開支上，只有綜援及長者生活津貼等的撥款毋須削減。勞務局將與各社福機構共同努力以有效適應這次的資源削減。

知160多間資助機構，其中提到2022/2023年度的經常性資助將削減1%，以本財政年度撥款約198億元撥款計，涉款約兩億元。

社聯盼削減資源僅短暫性質

社聯昨日稱，資助機構在營運和服務提供均面對困難，期望今次削減資源只

# 下年度社福機構資助撥款削1%

香港文匯報訊 特區政府將於下個財政年度起，削減160多間非政府機構發放的整筆過撥款1%，預計各機構最遲明年3月會獲知下年度實際所獲撥款。4月實施。勞工及福利局局長羅致光昨日表示，明白社福機構面臨的挑戰，將共同努力以有效適應這次的資源削減。

今年2月的財政預算案中表示，特區政府會實施節流計劃，在不影響民生開支的前提下，所有政策局及部門須壓縮本身的開支，目標是在2022/2023年度將政府的經常開支撥款減少1%，預計可節省約39億元。

香港社會服務聯會行政總裁蔡海偉昨日透露，社署昨日已就節流計劃發信通

知160多間資助機構，其中提到2022/2023年度的經常性資助將削減1%，以本財政年度撥款約198億元撥款計，涉款約兩億元。

社聯盼削減資源僅短暫性質

社聯昨日稱，資助機構在營運和服務提供均面對困難，期望今次削減資源只

# HAINAN AIRLINES HOLDING COMPANY LIMITED

## SUGGESTIVE ANNOUNCEMENT ON SHAREHOLDERS' EQUITY CHANGE HAINAN AIRLINES HOLDING COMPANY LIMITED

The board of directors of the Hainan Airlines Holding Company Limited and its entire members hereby guarantee that there is no significant omission, fictitious description or serious misleading of information in this announcement and they will take both individual and joint responsibilities for the truthfulness, accuracy and completeness of the content.

Important Notice:  
 ● The equity change is due to the implementation of the Reorganization Plan of the Hainan Airlines Holding Company Limited and its 10 Subsidiaries (hereinafter referred to as the Reorganization Plan), the Substantive Merger & Reorganization Plan of 321 Companies Including the HNA Group Company Limited (hereinafter referred to as the Substantive Merger & Reorganization Plan), and Reorganization Investment Agreement.  
 ● This equity change leads to the change of the controlling shareholder of the Hainan Airlines Holding Company Limited (hereinafter referred to as the Company) into the Hainan Fangda Aviation Development Company Limited (hereinafter referred to as the Fangda Aviation), the HNA Aviation Group Co., Ltd. (hereinafter referred to as the HNA Aviation Group), the actual controller into Fang Wei, a natural person.

● According to specific implementation of the Reorganization Plan and the Substantive Merger & Reorganization Plan, the shareholding of other major shareholders will change after the implementation of capital reserve conversion of the Company.  
 1. Background of the Equity Change  
 On Feb. 10 of 2021, the Hainan Provincial Higher People's Court (hereinafter referred to as the Court) ruled to accept the reorganization application of creditors to the Company and its subsidiaries, and appointed the Liquidation Team of the HNA Group as the administrator of the Company and its subsidiaries. For details, please refer to the NOTICE OF COURT RULING ON CORPORATE REORGANIZATION/DELISTING RISK WARNING (No.: Lin2021-017), the ANNOUNCEMENT ON ACCEPTING REORGANIZATION APPLICATION TO MAJOR SUBSIDIARIES (No.: Lin2021-019) disclosed on Feb. 10 of 2021.

On Feb. 10 of 2021, the Court ruled that seven (7) companies, including the HNA Group Co., Ltd. (hereinafter referred to as the HNA Group), the HNA Aviation Group Co., Ltd. (hereinafter referred to as the HNA Aviation Group), the Grand China Air Co., Ltd. (hereinafter referred to as the Grand China Air), the HNA Infrastructure Holding Group Co., Ltd., the HNA Capital Group Co., Ltd., the HNA Commercial Holding Co., Ltd. and the HNA Industrial Group Co., Ltd., entered the reorganization process, and designated the Liquidation Team of the HNA Group as the administrator of the above 7 companies.  
 On Mar. 19 of 2021, the administrator issued the ANNOUNCEMENT ON RECRUITMENT OF STRATEGIC INVESTORS IN AVIATION INDUSTRY OF THE HNA GROUP to openly recruit strategic investors in the main aviation industry of the HNA Group. On Sept. 12 of 2021, the Company disclosed the ANNOUNCEMENT ON RECRUITMENT PROGRESS OF STRATEGIC INVESTORS IN AVIATION INDUSTRY OF THE HNA GROUP (No.: Lin2021-069) that the administrator determined that the strategic investor as the Liaoning Fangda Group Industry Company Limited (hereinafter referred to as the Liaoning Fangda).

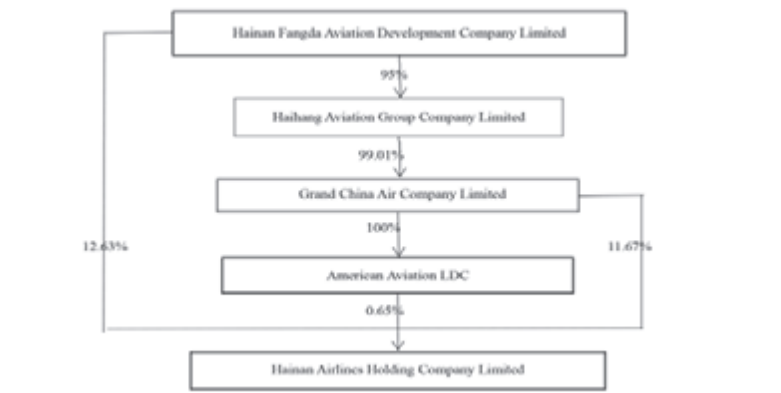
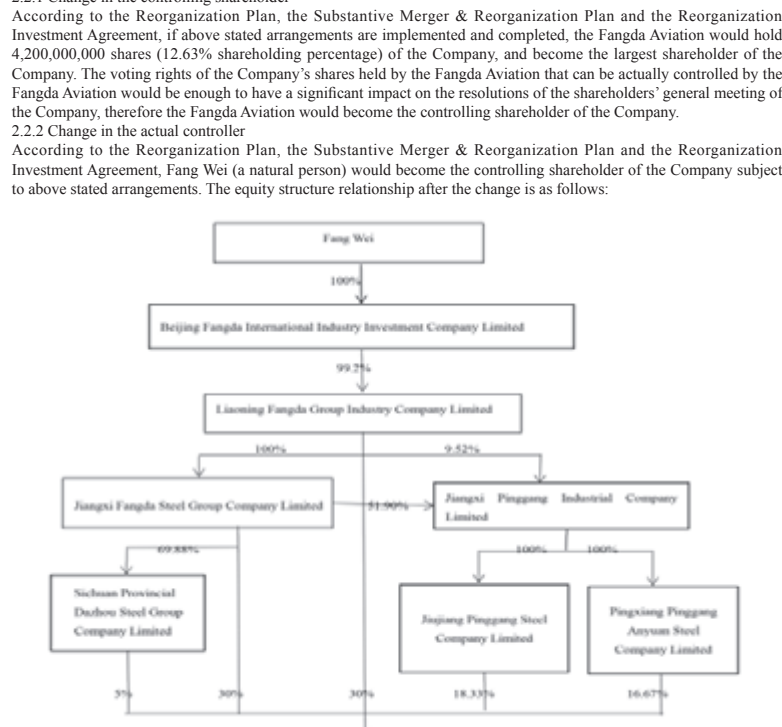
The second creditors' meeting of the Company and its 10 subsidiaries and the investors' group meeting were convened on Sept. 27 of 2021. The Draft Reorganization Plan of the Hainan Airlines Holding Company Limited and its 10 Subsidiaries and relevant Investor Equity Adjustment Plan were voted and passed through the meeting. For details, please refer to the ANNOUNCEMENT ON INVESTORS' GROUP MEETING disclosed on Sept. 28 of 2021 (No.: Lin2021-074) and the ANNOUNCEMENT ON CONVENING AND VOTING RESULT OF THE SECOND CREDITORS' MEETING OF THE COMPANY AND ITS 10 SUBSIDIARIES disclosed on Oct. 23 of 2021 (No.: Lin2021-079).  
 On Sept. 29 of 2021, the second creditors' meeting and investors' group meeting of 321 companies' reorganization (including the HNA Group) were convened on Sept. 29 of 2021. During the meetings, the Substantive Merger & Reorganization Draft Plan of 321 Companies Including the HNA Group Company Limited and relevant Investor's Equity Adjustment Plan were voted and passed through. For details, please refer to the ANNOUNCEMENT ON VOTING RESULT OF SUBSTANTIVE MERGER & REORGANIZATION DRAFT PLAN OF 321 COMPANIES INCLUDING THE HNA GROUP disclosed at the website of National Enterprise Bankruptcy Information Disclosure Platform on Oct. 23 of 2021.

On Oct. 31 of 2021, the Company and its 10 subsidiaries received the Civil Ruling served by the Court respectively, which ruled to approve the Reorganization Plan. For details, please refer to the ANNOUNCEMENT ON THE COURT'S DECISION TO APPROVE THE REORGANIZATION PLAN OF THE COMPANY AND ITS 10 SUBSIDIARIES (No.: Lin2021-084) disclosed on Oct. 31 of 2021.  
 On Oct. 31 of 2021, the Court made the Civil Ruling (2021) Qiong Po No. 1), which ruled to approve the Substantive Merger & Reorganization Plan.  
 2. Basic Information of the Equity Change  
 According to the relevant arrangements of the Reorganization Plan, the Substantive Merger & Reorganization Plan and the Reorganization Investment Agreement:

① The Fangda Aviation would subscribe 4,400,000,000 A-shares converted from capital reserve of the Company. The Fangda Aviation would hold 4,200,000,000 A-shares, and the other 200,000,000 A-shares would not be actually acquired by the Fangda Aviation, but handed over to the administrator for the overall risk resolution of the HNA Group.  
 ② The Fangda Aviation would acquire 95% stock equity of the HNA Aviation Group, and indirectly hold 4,095,314,578 shares of the Company through the Grand China Air controlled by the HNA Aviation Group and the American Aviation LDC. (a subsidiary of the Grand China Air). The total number of the Company's equity shares held by the Fangda Aviation would be 8,295,314,578 shares, and the controlling proportion of the Company's equity shares would be 24.95%.  
 2.1 Share number and proportion involved in the equity change  
 According to the Reorganization Plan, the Substantive Merger & Reorganization Plan and the Reorganization Investment Agreement, if above stated arrangements are implemented and completed, the changes in the direct and indirect shareholding ratio of the Fangda Aviation would be shown as the table below:

Shareholder	Before Equity Change		After Equity Change	
	Shareholding Amount (In share)	Shareholding Ratio (%)	Shareholding Amount (In share)	Shareholding Ratio (%)
Fangda Aviation	0	0	4,200,000,000	12.63
Grand China Air	3,879,228,176	23.08	3,879,228,176	11.67
American Aviation LDC.	216,086,402	1.29	216,086,402	0.65

2.2 Changes in equity control structure before/after the equity changes  
 2.2.1 Change in the controlling shareholder  
 According to the Reorganization Plan, the Substantive Merger & Reorganization Plan and the Reorganization Investment Agreement, if above stated arrangements are implemented and completed, the Fangda Aviation would hold 4,200,000,000 shares (12.63% shareholding percentage) of the Company, and become the largest shareholder of the Company. The voting rights of the Company's shares held by the Fangda Aviation that can be actually controlled by the Fangda Aviation would be enough to have a significant impact on the resolutions of the shareholders' general meeting of the Company, therefore the Fangda Aviation would become the controlling shareholder of the Company.  
 2.2.2 Change in the actual controller  
 According to the Reorganization Plan, the Substantive Merger & Reorganization Plan and the Reorganization Investment Agreement, Fang Wei (a natural person) would become the controlling shareholder of the Company subject to above stated arrangements. The equity structure relationship after the change is as follows:



In summary, the Fangda Aviation is the controlling shareholder of the Company, the Liaoning Fangda is the actual controlling party of the Fangda Aviation since the Liaoning Fangda is the controlling shareholder of the Fangda Aviation. Therefore, Fang Wei, a natural person, becomes the actual controller of the Company. According to the working arrangement of the introduction of strategic investors of the HNA Group, the actual control right of the operation and management of the Company's main aviation industry are transferred to the Liaoning Fangda (strategic investor) from Dec. 8 of 2021. The Liaoning Fangda (strategic investor) would ensure the aviation safety and realize the healthy development of the main aviation industry.  
 2.3 Changes in other major shareholders' equity  
 According to the relevant arrangement of the Reorganization Plan and the Substantive Merger & Reorganization Plan, among other major shareholders of the Company, the shareholding amount of the HNA Group remains unchanged; the Company's stock equity held by the Changjiang Leasing Company Limited is adjusted and held by the Hainan Haihang Business Service Company Limited; the Company's stock equity held by the Haihou Meilan International Airport Company Limited is adjusted and held by the Hainan Lucky CITIS Charter Company Limited. According to the Substantive Merger & Reorganization Plan, the HNA Group Company Limited, the Hainan Haihang Business Service Company Limited, the Hainan Lucky CITIS Charter Company Limited and the Company's stock equity held by them would be held and operated by creditors through the trust plan.  
 If the above arrangements are implemented, the changes in the shareholding ratio of the above shareholders shall be shown in the table below:

Shareholder	Before Equity Change		After Equity Change	
	Shareholding Amount (In share)	Shareholding Ratio (%)	Shareholding Amount (In share)	Shareholding Ratio (%)
HNA Group	593,941,394	3.53	593,941,394	1.79
Changjiang Leasing	517,671,098	3.08	0	0
Haihang Business Service	0	0	517,671,098	1.56
Meilan Airport	662,000,000	3.94	0	0
Lucky CITIS	0	0	662,000,000	1.99

At present, the Reorganization Plan and the Substantive Merger & Reorganization Plan are advancing in an orderly manner. The Company and relevant information disclosure obligor will timely disclose suggestive announcements or equity change reports and other relevant matters according to the implementation progress of the reorganization plan. The designated information disclosure medias of the Company are the China Securities Journal, Shanghai Securities News, Securities Times, Securities Daily, Hongkong's Wen Wei Po and the website of the SSE (www.sse.com.cn). All information of the Company shall be subject to the information disclosed in above designated medias. Please pay attention to our announcement and be aware of investment risks as well.

Board of Directors  
 Hainan Airlines Holding Company Limited  
 Dec. 9, 2021