



THE HONG KONG INSTITUTE
OF COMPANY SECRETARIES
香港公司秘書公會

THE ESSENTIAL COMPANY SECRETARY

不可或缺的公司秘書

THE HONG KONG INSTITUTE OF COMPANY SECRETARIES

(Incorporated in Hong Kong and limited by guarantee)

22/F, Prosperous Commercial Building, 54-58 Jardine's Bazaar, Causeway Bay, Hong Kong

Tel: (852) 2881 6177 Fax: (852) 2881 5050

Email: ask@hkics.org.hk Website: <http://www.hkics.org.hk>

香港公司秘書公會

(於香港註冊成立之擔保有限公司)

香港銅鑼灣渣甸街54-58號

富盛商業大廈22樓

電話：(852) 2881 6177 圖文傳真：(852) 2881 5050

電郵：ask@hkics.org.hk 網址：http://www.hkics.org.hk

香港公司秘書公會簡介

(於香港註冊成立之擔保有限公司)

香港公司秘書公會是獨立的專業組織，共有接近四千二百名會員及超過二千六百名學員。本會旨在推動會員在香港和中國就實踐及制定良好且有效的公司管治政策方面所發揮的作用，藉以維持及促進香港作為一個主要國際商業中心的地位。

本會於1949年成立，由英國倫敦特許秘書及行政人員公會的香港成員組成。本會於1990年註冊成為英國倫敦特許秘書及行政人員公會的香港分會，並在1994年在香港註冊為「香港公司秘書公會」。

香港辦事處

香港
銅鑼灣
渣甸街54-58號
富盛商業大廈22樓
電話：2881 6177 圖文傳真：2881 5050
電郵：ask@hkics.org.hk
網址：http://www.hkics.org.hk

北京代表辦事處

中華人民共和國
北京市崇文區法華寺大街136號
東南商務會館3513室
郵編：100061
電話／圖文傳真：86 (010) 6711 7121
電郵：hkics@hotmail.com

About The Hong Kong Institute of Company Secretaries

(Incorporated in Hong Kong and limited by guarantee)

The Hong Kong Institute of Company Secretaries is an independent professional body with approximately 4,200 members and over 2,600 students. It is dedicated to the promotion of its members' role in the implementation, and formulating, of good and effective corporate governance policies in Hong Kong and China that will help maintain and advance Hong Kong's position as a leading international business centre.

The Institute was first established in 1949 as an association of Hong Kong members of the Institute of Chartered Secretaries and Administrators (ICSA) of London. It became a branch of ICSA in 1990 before gaining local status in 1994 and changing its name to The Hong Kong Institute of Company Secretaries.

Hong Kong Registered Office

22/F, Prosperous Commercial Building
54-58 Jardine's Bazaar
Causeway Bay
Hong Kong
Tel: 2881 6177 Fax: 2881 5050
Email: ask@hkics.org.hk
Website: http://www.hkics.org.hk

Beijing Representative Office

Room 3513, Southeast Business Center
No. 136 Fahuasi Dajie
Chongwen District, Beijing 100061
People's Republic of China
Tel/Fax: 86 (010) 6711 7121
Email: hkics@hotmail.com

不可或缺的公司秘書

簡介

作為香港公司秘書公會會員的上市公司的公司秘書，在其任職的機構內對良好公司管治的實踐應發揮積極作用，並應以高度的忠誠履行自己的職責。香港公司秘書公會的會員如有不遵守操守準則的行為，都將受到紀律處分。

本文闡述上市公司的公司秘書最基本的職責和責任。有關公司秘書實務的詳盡說明可查閱香港公司秘書公會的《公司秘書實務指南》(*Company Secretarial Practice Manual*)。

職業操守

香港公司秘書公會的會員應在其所有工作中遵守職業操守和道德規範所規定的最高準則，以實現香港公司秘書公會推進良好公司管治的目標，並嚴格遵守《香港公司秘書公會之公司組織章程大綱及章程細則》以及據此而制定的所有守則和章程。

需特別指出的是，香港公司秘書公會的會員應：

- 在履行其責任和職責時，做到完全忠誠、誠實、勤勉和盡責；
- 維護其僱主和客戶的合法利益；並且
- 確保自身具有履行其職責所要求的知識、技巧和技術能力。

會員不應：

- 簽訂任何可能與其僱主或客戶的合法利益產生衝突或有礙其履行職責的協議或採取任何可能與其僱主或客戶的合法利益產生衝突或有礙其履行職責的行動；
- 為任何私人利益而使用其在履行職責的過程中所獲取的保密資料，或以違法、或與其僱主或客戶的利益不符、或使其僱主或客戶利益受損的行為使用其在履行職責的過程中所獲取的保密資料；
- 故意參與任何違法或不道德行為；或
- 採取或做出任何有損或可能有損公會信譽的舉措或行為。

綜述

作為處於公司決策流程核心位置的高級職員，公司秘書可發揮相當重要的作用。公司秘書應在公司董事謀求增加利潤及業務發展的過程中提供幫助和指導，並應忠誠地和獨立地維護公司、公司股東和公司員工的利益。

The Essential Company Secretary

Introduction

HKICS members who are company secretaries of listed companies are expected to take an active role in promoting good corporate governance practices within their organisations, and to discharge their duties with a high degree of integrity. Any failure on the part of HKICS members to adhere to the standards of conduct expected from them will be grounds for disciplinary action.

This outline summarises the essential responsibilities and duties expected of a company secretary of a listed company. A comprehensive guide to the detailed aspects of Company Secretarial Practice can be found in the Institute's *Company Secretarial Practice Manual*.

Professional Conduct

Members shall observe the highest standards of professional conduct and ethical behavior in all their work, to support the Institute's mission in promoting good corporate governance and to abide by the letter and spirit of the Institute's Memorandum and Articles of Association, together with any codes or bye-laws made pursuant thereto.

In particular, members shall:

- exercise complete integrity, honesty, diligence and due care in carrying out and performing their duties and responsibilities;
- safeguard the legitimate interests of their employers and clients; and
- ensure that they have the required knowledge, skill and technical competence to perform the duties expected of them.

Members shall not:

- enter into any agreement or undertake any activity which may be in conflict with the legitimate interests of their employers or clients, or which may prejudice the proper performance of their duties;
- use confidential information obtained in the performance of their duties for any personal gain or in a manner which would be illegal, or inconsistent with or detrimental to the interests of their employers or clients;
- knowingly be a party to any illegal or unethical activity; or
- behave or conduct themselves in any manner which detracts or may detract from the reputation of the Institute.

Overview

As an officer of the company at the centre of the decision making process, the company secretary is in a position of considerable influence. The company secretary should assist and guide the directors in their pursuit of profit and growth, while acting with integrity and independence to protect the interests of the company, its shareholders and its employees.

當今時代，公司秘書應在公司管治方面扮演主動及核心的角色。這要求公司秘書具有出色的溝通技巧，全面熟悉公司的業務和有關的法規，具有堅強的意志和忠誠的品性，尤其應具有職業精神。

《公司條例》就公司的業務活動規定了諸多法律責任，其中大部分法規都附有相關的刑事制裁措施，因此如一間公司有違規之舉，則該公司及應對違規負責的高級職員將遭到罰款。在某些情況下，對此負責的高級職員將被處以監禁。此外，其他刑事制裁措施還可見於有關證券的發售及交易、建築及房地產開發等特定業務類型的法例中。

作為公司的高級職員，公司秘書可因上述大部分違法行為而被起訴。《公司條例》就公司秘書能被起訴的罪行的列表載於在香港公司秘書公會的《公司秘書實務指南》(*Company Secretarial Practice Manual*)。

雖然確保遵守上述事項的責任最終需由公司董事承擔，但《公司條例》也會追究公司秘書的責任，因為《公司條例》認為在通常情況下，公司董事依靠公司秘書提供指導和建議。的確，在某些情況下，事實可能表明公司秘書對上述能導致入罪的事項負有責任。

鑒於上述的可能性，即使董事聲稱由其他人對此負責，公司秘書都不應忽略違法違規事件。作為公司的高級職員，公司秘書都應就此類事件提起董事的注意，並闡明董事以及公司對此應承擔的法律責任，不論其僱傭合同條款如何規定。

董事會及高層管理人員的特殊責任

公司秘書為良好公司管治而履行其職責的詳細操作方式可能會隨著公司的不同而異。然而，就管理、執行和監督一系列重要的流程、行為和各層面銜接而言，所有公司秘書在履行職責時都承擔著相同的責任。附件一鑒別出公司秘書為成功地履行其職責而應審查和考慮的事項。

對公司管治的職責

香港和其他地區通常都會重視公司秘書在推進良好公司管治時所發揮的重要作用(見附件二)。在履行其職責時，公司秘書應將下述事項作為其個人和專業職責的要點而加以考慮：

- 作為公司的高級職員，公司秘書應與董事長和行政總裁建立有效的工作互動關係，就所有與董事職責相關的事務(通過董事長)對董事會負責。

Today's company secretary should play a proactive and central role in the governance of the company. This requires excellent communication skills, a thorough knowledge of the company's businesses and applicable regulations, strength of character, integrity, and — above all — a professional approach.

The Companies Ordinance imposes numerous obligations on companies regarding the conduct of their affairs. Most of these requirements are backed up by criminal sanctions so that in the event of a breach, the company and each of its officers in default is liable to a fine and, in some cases, imprisonment. Additional criminal sanctions are found in legislation which concerns particular types of business, such as offers & dealing in securities; and construction and property development.

As an officer of the company, the company secretary can be prosecuted for most of these offences. A list of the Companies Ordinance offences for which the company secretary can be prosecuted is set out in the *HKICS Company Secretarial Practice Manual*.

Although responsibility for ensuring compliance with these matters ultimately rests with the directors, by also making the company secretary liable, the Ordinance recognises that the directors usually rely on the company secretary for guidance and advice. Indeed, in some cases the facts may show that the company secretary is given responsibility for these matters.

In view of these potential liabilities, company secretaries cannot afford to ignore cases of non-compliance that come to their attention, even if the directors have purported to make someone else responsible for those matters. As an officer of the company the company secretary has a duty to monitor these matters, regardless of the terms of his or her employment and should draw such cases to the attention of the directors and advise them of their own and the company's duties and obligations.

Specific Responsibilities with Regard to the Board of Directors & Senior Management

The detailed manner in which each company secretary may best discharge his or her duty to contribute to good corporate governance may vary from company to company. However, the management, implementation and oversight of a range of key procedures, actions and interfaces are a common thread in the fulfillment of the duties of all company secretaries. Appendix I identifies the topics which it is recommended a company secretary should regularly review and consider with a view to the successful discharge of his or her responsibilities.

Corporate Governance Responsibilities

The importance of the company secretary's role in promoting good corporate governance has often been recognised in Hong Kong and elsewhere (see Appendix II). In discharging their duties, company secretaries should consider the following as an outline of their personal and professional responsibilities:

- Establishing an effective working relationship with the chairman and chief executive officer, with accountability to the board (through the chairman) for all matters relating to directors' duties as an officer of the company.

- 通過協助董事長設定議程、草擬文件並向董事會和其委員會提交文件，公司秘書應確保董事會和其委員會的正常運作，並就董事會工作流程提出建議，並確保董事會能夠遵照執行。
- 公司秘書應密切關注所有可能影響公司營運的法例、法規和關於公司管治的最新進展，並確保董事會能夠獲得關於這方面的全面報告及在制定決策時將其納入考慮範圍內。
- 公司秘書應確保董事會在作出重要商業決策的過程中，充分考慮到各相關利益群體（尤其是僱員）。參與就公司社會責任和相關利益群體之間的討論，監督與這方面相關的所有事宜的進展，並就董事會與公司社會責任有關的政策和實踐，以及董事會在這方面須提交的報告，向董事會提出建議。
- 作為董事長、非執行董事和執行董事在與他們有關的事項上獲信任的顧問，並在管理董事會內部複雜的人際問題（例如董事退出董事會等）的工作中發揮主要作用。
- 在有關公司及公司活動的事宜上，作為董事（尤其是非執行董事）的主要聯絡人及建議和指導的提供者，從而支援公司的決策流程。
- 利用其在法律、稅務和企業財務等管理實踐方面的經驗和知識，在對公司產生重大影響的董事會決議的事宜上作為一個提供諮詢的輔助諮詢者。發揮「公司良知」作用。
- 在適當情況下，確保遵守《上市公司條例》所規定的準則及資料披露，並在必要的情況下，在董事會年度報告中予以貫徹。在草擬年度報告以及在徵求董事會和其委員會對該等須遵守事項的同意過程中，公司秘書通常發揮著重要作用。
- 確保公司遵守《上市公司條例》和《公司收購及合併守則》所規定的持續性責任，例如確保在《上市公司條例》所規定的期限內刊登及發佈年度報告和週年賬目和中期報告、和及時向市場發佈公告，並確保對董事所從事的交易進行適度披露。
- 管理與投資者（特別是機構投資者）的關係，尤其是有關公司管治的問題以及董事會與公司管治有關的實務。
- 啟導加入公司的新董事，並對其角色和職責作出解釋。
- 確保董事會已完全明確其職責，以防其不會因發佈或允許發佈關於公司財務業績或交易情況的失實資訊而誤導市場，或疏忽陳述應陳述的資料，或採取一系列可能相當於誤導市場的行為。

- Ensuring the smooth running of the board’s and board committees’ activities by helping the chairman to set agendas, preparing papers and presenting papers to the board and board committees, advising on board procedures and ensuring the board follows them.
- Keeping under close review all legislative, regulatory and corporate governance developments that might affect the company’s operations, and ensuring that the board is fully briefed on these and that it has regard to them when taking decisions.
- Ensuring that the concept of stakeholders (particularly employees) is in the board’s mind when important business decisions are being taken. Keeping in touch with the debate on corporate social responsibility (“CSR”) and stakeholders, and monitoring all developments in this area and advising the board in relation to its policy and practices with regard to CSR and its reporting on that matter.
- To act as a confidential sounding board to the chairman, non-executive directors and executive directors on points that may concern them, and to take a lead role in managing difficult inter-personal issues on the board (such as the exit of the directors from the business).
- To act as a primary point of contact and source of advice and guidance for, particularly, non executive directors as regards the company and its activities in order to support the decision making process.
- To act as an additional enquiring voice in relation to board decisions which particularly affect the company, drawing on his experience and knowledge of the practical aspects of management including law, tax and business finance. To act as the “conscience of the company”.
- To ensure, where applicable, that the standards and/or disclosures required by Listing Rules are observed and, where required, reflected in the annual report of the directors — the secretary usually takes the lead role in drafting the annual report and agreeing these with the board and board committees.
- Compliance with the continuing obligations of the Listing Rules and Takeovers Code, such as ensuring publications and dissemination of Report and Accounts and interim reports within the periods laid down in the Listing Rules; timely dissemination of announcements to the market and ensuring that proper notification is made of directors’ dealings.
- Managing relations with investors, particularly institutional investors, with regard to corporate governance issues and the board’s practices in relation to corporate governance.
- To induct new directors into the business and explain their roles and responsibilities.
- Ensuring that the board is fully aware of its responsibility to ensure that it does not mislead the market by putting out or allowing the release of misleading information about its financial performance or trading condition, or by omitting to state information which it should state, or by engaging in a course of conduct which could amount to misleading the market.

- 確保遵守所有法定存檔和法定披露的規例。
- 籌備和組織股東週年大會，經董事會同意後，確定股東週年大會上需要討論的事項，包括與公司管治有關事項的決議。

信譽

公司秘書的職業信譽以及香港公司秘書公會在香港的公司、投資者及法例監管者等心目中的地位，有賴於其會員的個人及群體努力以忠誠的態度、熟練的技能以及敬業的精神去履行其職責。在這方面，作為公會會員的上市公司的公司秘書負著發揮特殊作用的任務，因為如他們未能適當履行職責，則其失職行為會顯而易見並對股東會有所暗示。基於這些原因，公會及其會員指望上市公司的公司秘書在維護公司秘書群體的職業信譽和聲望的工作中發揮主要作用，並以身作則，遵守最高標準的職業操守和道德行為。

備註：經特許秘書及行政人員公會 (Institute of Chartered Secretaries & Administrators) 的許可，香港公司秘書公會引用了該公會的《公司秘書在公司管治中角色的範本職務說明書》(Specimen Job Description for the Corporate Governance Role of the Company Secretary)，並部分引用了該公會的《公司秘書的職責 — 最佳實踐指引》(Duties of a Company Secretary - Best Practice Guide)，特此致謝。

此文原載於2003年6月份之香港公司秘書公會月刊「公司秘書」(Company Secretary)。

- Ensuring compliance with all statutory filings and regulatory disclosures.
- Arranging and managing the annual general meeting (“AGM”) and establishing, with the Board’s agreement, the items to be considered at the AGM, including resolutions dealing with governance matters.

Reputation

The reputation of the profession of company secretary generally, and the standing of the Institute within Hong Kong’s corporate, investing and regulatory communities, stands and falls on the individual and collective efforts of its members in performing their duties with integrity, skill and dedication. In this respect, members who are company secretaries of listed companies have a particular role to play, because of the visibility of their role and the implications to the shareholding public if they fail in their duties. For these reasons, the Institute and its members look to the company secretaries of listed companies to play a leading role in reinforcing the reputation and standing of the profession and to set the example in observing the highest standards of professional conduct and ethical behaviour.

Note: HKICS is grateful to the Institute of Chartered Secretaries and Administrators for allowing it to draw on its “*Specimen Job Description for the Corporate Governance Role of the Company Secretary*” and certain aspects of its “*Duties of a Company Secretary — Best Practice Guide*”.

This article was published in the June 2003 issue of “*Company Secretary*”, the official monthly journal of The Hong Kong Institute of Company Secretaries.

附件一

董事會／高層管理人員的特定職責

有關以下各事項的詳情將載於公會日後出版的一系列《公司管治指引》。然而，公司秘書應經常檢討和考慮與以下事項相關的事宜：

(a) 關係／聯絡

- 董事長：你有沒有直接就與公司管治有關的問題以及所有與董事會和股東大會相關的議程與董事長直接溝通？
- 董事：你有沒有確保對所有董事會成員都做到了一視同仁並及時提供資料？
- 董事總經理和高層管理人員：你有沒有協調資訊的通報及向董事會作提供？

(b) 董事會組織架構

- 會議召開的頻率：應增加還是減少會議的次數？
- 設立委員會：是否設立了執行委員會、審核委員會和薪酬委員會？
- 其他權力的委任：可否設立其他委員會以代替董事會去深入探討某些事務？

(c) 向董事會及各委員會提供資料

- 常規事項：哪些事項在每次會議時都需加以討論？
- 經常或定期事項：哪些事項需要經常討論(例如：每個季度一次)和定期討論(例如：一次性的)？
- 設定議程的權力：公司秘書是否就設定議程與董事長進行了溝通？
- 發給董事的通函：《公司組織章程細則》是否允許以書面決議？是否利用了書面決議這一工具？需待決策的事項採用書面決議的形式而非通過會議而決議是否恰當？

(d) 處理董事會會議和委員會會議

- 及時提交報告：有沒有將報告提前送交各董事，以便為他們留出足夠的時間考慮需議決事項？
- 報告的結構：提交的報告是否採用了統一的格式，具有適當的綜述、議題討論以及包括附有建議或將採取行動的結論？

Appendix I

Specific Responsibilities with Regard to the Board of Directors/Senior Management

Greater details on some of the topics below will be provided in a series of Corporate Governance Guidelines to be published by the Institute in due course. However, the company secretary should regularly review and consider matters relating to the following:

(a) Relationships/Interfaces

- Chairman: Do you have direct access to the chairman on governance issues and all matters relating to board and shareholder proceedings?
- Directors: Do you ensure that there is equal provision of timely information to all board members?
- Managing director and senior management: Do you co-ordinate and present the flow of information to the Board?

(b) Board Organisation

- Frequency of meetings: should these be increased or decreased?
- Establishment of committees: Have executive, audit and remuneration committees been established?
- Other delegations of authority: Can other committees be established to consider in greater details matters on behalf of the Board?

(c) Provision of Information to Boards and Committees

- Standing items: What should be considered at each meeting?
- Regular or periodic items: What should be considered regularly (e.g. quarterly) and periodically (e.g. one-off)?
- Authority for setting the agenda: Does the company secretary liaise with the chairman in setting the agenda?
- Circulars to directors: Do the articles allow resolutions in writing? Is use made of this facility? Is it appropriate for the subject matter to be considered by resolution in writing rather than at a meeting?

(d) Conduct of Board and Committee Meetings

- Timely supply of papers: Are paper dispatched to directors in sufficient time for them to consider the matters?
- Structure of papers: Are papers presented in a uniform manner with an appropriate introduction, discussion of the topic and conclusion with a recommendation or action to be taken?

- 報告長度：報告是否太長或太短？
- 對報告作陳述以尋求支持：有沒有時常邀請高層管理人員參加董事會對報告作陳述？
- 會議長度：是否在無不必要佔取董事們的時間與容許對報告進行充分討論和考慮之間有適當的平衡？
- 處理會議：可否向董事長提出建議，將會議簡化或改進？

(e) 檔編制

- 會議記錄：董事長是否對會議記錄的內容、格式、長度以及發佈的及時性感到滿意？會議記錄應縮短或加長？
- 紙面會議：禁止召開紙面會議和補做會議記錄。是否合理使用了書面決議（如果《公司組織章程細則》允許的話）或授權？
- 文件存檔：有沒有為文件存檔制定了政策？

(f) 新董事

- 資料：你有沒有向新董事提供資料庫，滙集了董事會和委員會會議議程，和向委員會或個人的授權，以及董事的責任及職責的概要？
- 啟導：你有沒有在新董事被委任前拜訪他，並就啟導事項向他作報告？
- 培訓：你有沒有安排新董事會見各重要業務部門和營運部門的主管，以讓他瞭解公司的營運？是否有持續的培訓計畫？

(g) 關連交易

- 監督：你制定了什麼用於監督和披露關連交易的程序？
- 教育：高層管理人員是否瞭解對關連交易的披露責任？

(h) 披露權益

- 監督：你制定了什麼用於監督和披露董事證券交易的程序？
- 提醒：有沒有經常提醒董事履行其披露責任和在證券交易的限制？

- Length of papers: Are the papers too long or too short?
- Presentations in support of papers: Are senior executives invited to attend board meetings from time-to-time in order to present papers?
- Length of meetings: Is an appropriate balance struck between unnecessarily taking up directors' time and allowing adequate discussion and consideration of the papers?
- Conduct of meetings: Can suggestions be made to the chairman for streamlining or improving the way in which meetings are conducted?

(e) Documentation

- Minutes: Is the Chairman satisfied with the content, style, length and timely dispatch of minutes? Can they be shortened or do they need to be expanded?
- Paper meetings: Paper meetings and backdating of minutes are not allowed. Is appropriate use being made of resolutions in writing (if permitted by the Articles) or delegation of authority?
- Record retention: Is there a policy in place for retention of documents?

(f) New Directors

- Information: Do you have an information pack for new directors covering board and committee proceedings, delegation of authority to committees or individuals and an outline of directors' duties and responsibilities?
- Induction: Do you visit a new director in advance of his appointment to brief him on the induction material?
- Training: Do you arrange for the new director to meet with heads of key business units and operations in order to brief him on the companies operations? Is there an ongoing training programme?

(g) Connected Transactions

- Monitoring: What procedures do you have in place to monitor and disclose connected transactions?
- Education: Is senior management aware of the connected transaction disclosure obligations?

(h) Disclosure of Interests

- Monitoring: What procedures do you have in place to monitor and report directors' dealings?
- Reminders: Are directors regularly reminded of their disclosure obligations and dealing restrictions?

附件二

對公司管治的職責

1992 — 由吉伯利爵士(Sir Adrian Cadbury)擔任主席的英國公司管治委員會(U.K. Committee on Corporate Governance)發表的《關於公司管治的財務問題》的報告(Report on the Financial Aspects of Corporate Governance)：

- 在確保董事會議事程序得到貫徹並對此經常作檢討的工作中，公司秘書應發揮關鍵性作用；
- 董事長和董事會應就適用於他們的條例和法規所規定的職責及對如何履行這些職責向公司秘書尋求指導；
- 所有董事都應享有向公司秘書尋求建議和幫助的權利，並應承認在確保董事會有效運作方面，董事長享有獲得公司秘書的堅定及積極支持的權利；
- 管理、處理和製備董事會會議議程的記錄屬公司秘書的正常操作；及
- 確保公司秘書稱職以及任何有關免除公司秘書職務的事宜的責任應由董事會全體成員負擔。

1998 — 《英國公司管治委員會綜合準則》(U.K. Combined Code)(由英國公司管治委員會(U.K. Committee on Corporate Governance)編寫。該《綜合準則》包含了吉伯利(Cadbury)，及潔百利(Greenbury)和該委員會本身的研究成果。):

- 所有董事都應享有向公司秘書尋求建議和幫助的權利。公司秘書需向董事會負責，確保董事會議事程序得到貫徹，並對有關條例和法規予以遵守。任何有關免除公司秘書職務的事宜應由董事會全體成員負責。

2003 — 《希格斯報告》(Higgs Report)內載關於非執行董事的職務和作用：

- 公司秘書應通過董事長就與其作為公司的高級職員職責相關的所有事項向董事會負責。讓公司秘書同時擔任所有董事會直屬委員會的秘書是良好管治常規。

2003 — 香港財經事務及庫務局局長馬時亨在香港公司秘書公會2003年周年晚宴上的演講：

- 作為公司遵紀守法的監督者，公司秘書應確保公司遵守監管公司營運的各項法例和法規。在香港，公司秘書在推進良好公司管治工作中發揮了十分重要的作用。

香港《上市公司條例》(第8.17條)：

- 發行人的公司秘書須為一名通常居於香港的人士，具備履行發行人公司秘書職務所需的知識及經驗，並為香港公司秘書公會會員、《執業律師條例》所界定的律師或大律師，或專業會計師。

Appendix II

Corporate Governance Responsibilities

1992 — Report on the “Financial Aspects of Corporate Governance” by the U.K. Committee on Corporate Governance chaired by Sir Adrian Cadbury:

- the company secretary has a key role to play in ensuring that Board procedures are both followed and regularly reviewed;
- the chairman and the board will look to the company secretary for guidance on what their responsibilities are under the rules and regulations to which they are subject and how those responsibilities should be discharged;
- all directors should have access to the advice and services of the company secretary and should recognise that the chairman is entitled to the strong and positive support of the company secretary in ensuring the effective functioning of the board;
- it should be standard practice for the company secretary to administer, attend and prepare minutes of board proceedings; and
- the responsibility for ensuring that the company secretary remains capable and any question of the company secretary’s removal should be a matter for the board as a whole.

1998 — U.K. Combined Code produced by the U.K. Committee on Corporate Governance (which embraces Cadbury, Greenbury and the Committee’s own work):

- all directors should have access to the advice and services of the company secretary, who is responsible to the board for ensuring that board procedures are followed and that applicable rules and regulations are complied with. Any question of the removal of the company secretary should be a matter for the Board as a whole.

2003 — Higgs Report into the role and effectiveness of non-executive directors:

- the company secretary should be accountable to the board through the chairman on all matters relating to their duties as an officer of the company. It is good practice for the company secretary to be secretary to all board committees.

2003 — Frederick Ma, Secretary for Financial Services and the Treasury addressing the Institute’s Annual Dinner:

- company secretaries are the guardians of compliance who ensure that companies comply with the various laws and regulations governing their operation. Company secretaries play a very important role in upholding good governance of companies in Hong Kong.

The Hong Kong Listing Rules (Rule 8.17):

- the “secretary of the issuer must be a person who is ordinarily resident in Hong Kong and who has the requisite knowledge and experience to discharge the functions of secretary of the issuer and who is a member of The Hong Kong Institute of Company Secretaries, a solicitor or barrister as defined in the Legal Practitioners Ordinance or a professional accountant”.