

Consolidated statement of profit or loss and other comprehensive income

綜合損益及其他全面收益表

for the year ended 31 December 2019 (Expressed in Hong Kong dollars)
截至二零一九年十二月三十一日止年度（以港幣列示）

		Note 附註	2019	2018 (Note) (附註)
Revenue	營業額	2	\$ 35,539,038	\$ 36,232,134
Other net income	其他收入	3	4,316,282	3,456,225
			\$ 39,855,320	\$ 39,688,359
Expenses before public mission activities expenses and depreciation	未計公眾使命活動及折舊的支出			
Staff costs	員工成本	4(b)	(16,757,741)	(14,324,720)
Office costs	辦公室成本		(2,434,835)	(4,037,698)
Marketing costs	市場成本		(832,357)	(721,009)
IT & networks costs	資訊科技及網路成本		(1,720,354)	(1,697,672)
Other costs	其他成本		(4,052,539)	(3,552,382)
			\$ (25,797,826)	\$ (24,333,481)
Operating profit before public mission activities expenses and depreciation	未計公眾使命活動及折舊的經營溢利		14,057,494	15,354,878
Public mission activities expenses	公眾使命活動開支	4(d)	(4,108,232)	(1,874,294)
Operating profit before depreciation	未計折舊的經營溢利		\$ 9,949,262	\$ 13,480,584
Depreciation	折舊	4(c)	(4,152,299)	(2,509,438)
Profit from operations	經營所得溢利		5,796,963	10,971,146
Finance costs	財務成本	4(a)	(215,298)	–
Profit before taxation	除稅前溢利	4	5,581,665	10,971,146
Income tax	所得稅	6(a)	–	–
Profit and total comprehensive income for the year	本年度溢利及全面收益總額		5,581,665	10,971,146

Note:

The Group has initially applied HKFRS 16 at 1 January 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated. See note 1(c).

附註：

本集團已於二零一九年一月一日使用經修訂追溯法首次應用香港財務報告準則第16號。根據該方法，比較資料不予重列。參見附註1(c)。

The notes on pages 44 to 83 form part of these financial statements.

第44至第83頁的附註屬本財務報表的一部分。

Consolidated statement of financial position

綜合財務狀況表

at 31 December 2019 (Expressed in Hong Kong dollars)

二零一九年十二月三十一日 (以港幣列示)

		Note 附註	2019	2018 (Note) (附註)
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	7	\$ 11,964,840	\$ 4,553,475
Deposits	按金	9	654,659	507,727
			\$ 12,619,499	\$ 5,061,202
Current assets	流動資產			
Trade and other receivables	應收賬款及其他應收款	9	\$ 3,488,663	\$ 2,753,361
Cash and cash equivalents	現金及現金等價物	10	194,591,699	188,227,738
			\$ 198,080,362	\$ 190,981,099
Current liabilities	流動負債			
Other payables	其他應付款	11	\$ 7,877,867	\$ 6,256,232
Deferred registration income	遞延註冊收入	12	22,464,366	22,666,017
Lease liabilities	租賃負債	13	2,759,718	–
			\$ 33,101,951	\$ 28,922,249
Net current assets	流動資產淨值		\$ 164,978,411	\$ 162,058,850
Total assets less current liabilities	資產總值減流動負債		\$ 177,597,910	\$ 167,120,052
Non-current liabilities	非流動負債			
Deferred registration income	遞延註冊收入	12	\$ 19,493,137	\$ 19,467,824
Lease liabilities	租賃負債	13	4,870,880	–
			\$ 24,364,017	\$ 19,467,824
NET ASSETS	資產淨值		\$ 153,233,893	\$ 147,652,228

Consolidated statement of financial position
綜合財務狀況表

at 31 December 2019 (Expressed in Hong Kong dollars)
二零一九年十二月三十一日 (以港幣列示)

		2019	2018 (Note) (附註)
Representing:	代表：		
Retained profits	保留溢利	\$ 153,233,893	\$ 147,652,228

Approved and authorised for issue by the board of directors on 27 March 2020.

董事局於二零二零年三月二十七日核准並許可發出。

Chan Sai Ming

陳細明
Chairman
主席

Ho Wai Chung Stephen

何偉中
Director
董事

Note:

附註：

The Group has initially applied HKFRS 16 at 1 January 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated. See note 1(c).

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Consolidated statement of changes in equity

綜合權益變動表

for the year ended 31 December 2019 (Expressed in Hong Kong dollars)

截至二零一九年十二月三十一日止年度（以港幣列示）

		Retained profits 保留溢利 (Note) (附註)
Balance at 1 January 2018	於2018年1月1日的結餘	\$ 136,681,082
Change in equity for 2018:	於2018年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	10,971,146
Balance at 31 December 2018 and 1 January 2019	於2018年12月31日及 2019年1月1日的結餘	\$ 147,652,228
Change in equity for 2019:	於2019年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	5,581,665
Balance at 31 December 2019	於2019年12月31日的結餘	\$ 153,233,893

Note:

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附註：

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Consolidated cash flow statement

綜合現金流量表

for the year ended 31 December 2019 (Expressed in Hong Kong dollars)
截至二零一九年十二月三十一日止年度（以港幣列示）

		Note 附註	2019	2018 (Note) (附註)
Operating activities	經營業務			
Profit before taxation	除稅前溢利		\$ 5,581,665	\$ 10,971,146
Adjustments:	調節：			
Depreciation	折舊	4(c)	4,152,299	2,509,438
Interest income	利息收入	3	(3,913,605)	(2,763,480)
Loss on disposal of property, plant and equipment	處置物業、廠房及 設備的損失	4(c)	19,026	5,000
Finance costs	財務成本	4(a)	215,298	–
Operating profit before changes in working capital	營運資金變動前的經營溢利		\$ 6,054,683	\$ 10,722,104
Increase in trade and other receivables	應收賬款及其他應收款增加		(882,234)	(579,269)
Increase/(decrease) in other payables	其他應付款增加/(減少)		1,621,635	(227,492)
Decrease in deferred registration income	遞延註冊收入減少		(176,338)	(291,229)
Cash generated from operations	經營所得現金		\$ 6,617,746	\$ 9,624,114
Hong Kong Profits Tax refunded	已收回香港利得稅		–	69,522
Net cash generated from operating activities	經營業務所得現金 淨額		\$ 6,617,746	\$ 9,693,636
Investing activities	投資活動			
Interest received	已收利息		\$ 3,913,605	\$ 2,763,480
Increase in bank deposits maturing after three months when placed	尚餘超過3個月到期的 銀行存款增加		(24,728,420)	(19,120,554)
Proceeds from disposal of property, plant and equipment	處置物業、廠房及設備的 收益		–	15,000
Payment for purchase of property, plant and equipment	購置物業、廠房及 設備付款		(2,446,528)	(723,969)
Net cash used in investing activities	投資活動所用現金淨額		\$ (23,261,343)	\$ (17,066,043)
Financing activities	融資活動			
Capital element of lease rentals paid	已付租金資本部分	10(b)	\$ (1,505,564)	\$ –
Interest element of lease rentals paid	已付租金利息部分	10(b)	(215,298)	–
Net cash used in financing activities	融資活動所用現金淨額		(1,720,862)	–
Net decrease in cash and cash equivalents	現金及現金等價物減少淨額		\$ (18,364,459)	\$ (7,372,407)
Cash and cash equivalents at 1 January	於1月1日的現金及 現金等價物		26,095,888	33,468,295
Cash and cash equivalents at 31 December	於12月31日的現金及 現金等價物	10	\$ 7,731,429	\$ 26,095,888

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