

# FINANCIAL STATEMENTS

## 財務報表

### Consolidated statement of profit or loss and other comprehensive income

for the year ended 31 December 2016 (Expressed in Hong Kong dollars)

#### 綜合損益及其他全面收益表

截至二零一六年十二月三十一日止年度 (以港幣列示)

		Note 附註	2016 HK\$ 港幣	2015 HK\$ 港幣
<b>Revenue</b>	<b>營業額</b>	2	<b>37,319,196</b>	31,329,205
Other income	其他收入	3	<b>1,566,823</b>	1,720,117
Administrative and other operating expenses	行政及其他經營開支		<b>(23,087,229)</b>	(22,975,455)
<b>Profit before taxation</b>	<b>除稅前溢利</b>	4	<b>15,798,790</b>	10,073,867
Income tax	所得稅	6(a)	<b>98,550</b>	26,835
<b>Profit and total comprehensive income for the year</b>	<b>本年度溢利及全面收益總額</b>		<b>15,897,340</b>	10,100,702

The notes on pages 46 to 69 form part of these financial statements.

第 46 至第 69 頁的附註屬本財務報表的一部分。

# FINANCIAL STATEMENTS

## 財務報表

### Consolidated statement of financial position

at 31 December 2016 (Expressed in Hong Kong dollars)

### 綜合財務狀況表

二零一六年十二月三十一日 (以港幣列示)

	Note 附註	2016 HK\$ 港幣	2015 HK\$ 港幣
<b>Non-current assets</b>			
<b>非流動資產</b>			
Property, plant and equipment	7	2,710,984	851,940
Deposits	9	496,727	668,486
		<b>3,207,711</b>	1,520,426
<b>Current assets</b>			
<b>流動資產</b>			
Trade and other receivables	9	5,754,274	2,832,850
Tax recoverable	13(a)	69,522	202,960
Cash and cash equivalents	10	167,289,989	154,783,458
		<b>173,113,785</b>	157,819,268
<b>Current liabilities</b>			
<b>流動負債</b>			
Other payables	11	9,849,366	10,604,302
Deferred registration income	12	23,406,682	22,234,442
		<b>33,256,048</b>	32,838,744
<b>Net current assets</b>		<b>139,857,737</b>	124,980,524
<b>Total assets less current liabilities</b>		<b>143,065,448</b>	126,500,950
<b>Non-current liabilities</b>			
<b>非流動負債</b>			
Deferred registration income	12	18,495,993	17,750,285
Deferred tax liabilities	13(b)	—	78,550
		<b>18,495,993</b>	17,828,835
<b>NET ASSETS</b>		<b>124,569,455</b>	108,672,115

# FINANCIAL STATEMENTS

## 財務報表

### Consolidated statement of financial position (continued)

at 31 December 2016 (Expressed in Hong Kong dollars)

#### 綜合財務狀況表 (續)

二零一六年十二月三十一日 (以港幣列示)

	Note 附註	2016 HK\$ 港幣	2015 HK\$ 港幣
Representing:	代表：		
<b>Retained profits</b>	<b>保留溢利</b>	<b>124,569,455</b>	108,672,115

Approved and authorised for issue by the board of directors on 21 March 2017.

#### Chan Sai Ming

Chairman

陳細明

主席

董事局於二零一七年三月二十一日核准並許可發出。

#### Ho Wai Chung Stephen

Director

何偉中

董事

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第 46 至第 69 頁的附註屬本財務報表的一部分。

# FINANCIAL STATEMENTS

## 財務報表

### Consolidated statement of changes in equity

for the year ended 31 December 2016 (Expressed in Hong Kong dollars)

### 綜合權益變動表

截至二零一六年十二月三十一日止年度 (以港幣列示)

		Retained profits 保留溢利 HK\$ 港幣
Balance at 1 January 2015	於 2015 年 1 月 1 日的結餘	98,571,413
Change in equity for 2015:	於 2015 年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	10,100,702
Balance at 31 December 2015 and 1 January 2016	於 2015 年 12 月 31 日及 2016 年 1 月 1 日的結餘	108,672,115
Change in equity for 2016:	於 2016 年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	15,897,340
Balance at 31 December 2016	於 2016 年 12 月 31 日的結餘	124,569,455

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# FINANCIAL STATEMENTS

## 財務報表

### Consolidated cash flow statement

for the year ended 31 December 2016 (Expressed in Hong Kong dollars)

### 綜合現金流量表

截至二零一六年十二月三十一日止年度 (以港幣列示)

	Note 附註	2016 HK\$ 港幣	2015 HK\$ 港幣
<b>Operating activities</b>	<b>經營業務</b>		
Profit before taxation	除稅前溢利	<b>15,798,790</b>	10,073,867
Adjustments:	調節：		
Depreciation	折舊	4(b) <b>1,029,814</b>	743,258
Interest income	利息收入	3 <b>(1,016,356)</b>	(1,163,684)
<b>Operating profit before changes in working capital</b>	<b>營運資金變動前的經營溢利</b>	<b>15,812,248</b>	9,653,441
Increase in trade and other receivables	應收賬款及其他應收款增加	<b>(2,749,665)</b>	(821,889)
(Decrease)/increase in other payables	其他應付款(減少)/增加	<b>(754,936)</b>	3,606,907
Increase in deferred registration income	遞延註冊收入增加	<b>1,917,948</b>	1,931,236
<b>Cash generated from operations</b>	<b>經營所得現金</b>	<b>14,225,595</b>	14,369,695
Hong Kong Profits Tax refunded	已收回香港利得稅	<b>153,438</b>	142,286
<b>Net cash generated from operating activities</b>	<b>經營業務所得現金淨額</b>	<b>14,379,033</b>	14,511,981
<b>Investing activities</b>	<b>投資活動</b>		
Interest received	已收利息	<b>1,016,356</b>	1,163,684
(Increase)/decrease 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)/減少	<b>(49,803,878)</b>	38,113,804
Payment for purchase of property, plant and equipment	購置物業、廠房及設備付款	<b>(2,888,858)</b>	(248,632)
<b>Net cash (used in)/generated from investing activities</b>	<b>投資活動(所用)/產生 現金淨額</b>	<b>(51,676,380)</b>	39,028,856
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>現金及現金等價物 (減少)/增加淨額</b>	<b>(37,297,347)</b>	53,540,837
<b>Cash and cash equivalents at 1 January</b>	<b>於 1 月 1 日的現金 及現金等價物</b>	<b>70,253,584</b>	16,712,747
<b>Cash and cash equivalents at 31 December</b>	<b>於 12 月 31 日的現金 及現金等價物</b>	10 <b>32,956,237</b>	70,253,584

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