

FINANCIAL STATEMENTS

財務報表

Consolidated statement of comprehensive income for the year ended 31 December 2014

綜合全面收益表 截至二零一四年十二月三十一日止年度

(Expressed in Hong Kong dollars)

(以港幣列示)

		NOTE 附註	2014	2013
Turnover	營業額	2	\$ 31,709,958	\$ 35,869,494
Other revenue	其他收入	3	2,214,546	1,372,727
Administrative and other operating expenses	行政及其他經營開支		(22,036,250)	(21,995,762)
Profit before impairment and taxation	減值及稅前溢利		11,888,254	15,246,459
Impairment of goodwill	商譽減值		(6,997,240)	-
Profit before taxation	除稅前溢利	4	\$ 4,891,014	\$ 15,246,459
Income tax	所得稅	6(a)	(198,453)	(653,746)
Profit and total comprehensive income for the year	本年度溢利及 全面收益總額		\$ 4,692,561	\$ 14,592,713

The notes on pages 43 to 68 form part of these financial statements. 第43至第68頁的附註屬本財務報表的一部分。

FINANCIAL STATEMENTS

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Consolidated balance sheet at 31 December 2014

綜合資產負債表
二零一四年十二月三十一日

(Expressed in Hong Kong dollars)

(以港幣列示)

		NOTE 附註	2014	2013
Non-current assets	非流動資產			
Goodwill	商譽	8	\$ -	\$ 6,997,240
Property, plant and equipment	物業、廠房及設備	9	1,346,566	1,777,958
			\$ 1,346,566	\$ 8,775,198
Current assets	流動資產			
Trade and other receivables	應收賬款及其他應收款	11	\$ 2,679,447	\$ 2,158,475
Tax recoverable	可收回稅項	16(a)	393,682	180,530
Cash and deposits with banks	現金及銀行存款	12	139,356,425	129,082,269
			\$ 142,429,554	\$ 131,421,274
Current liabilities	流動負債			
Other payables	其他應付款	14	\$ 6,997,395	\$ 6,229,487
Deferred registration income	遞延註冊收入	15	20,464,486	21,324,992
			\$ 27,461,881	\$ 27,554,479
Net current assets	流動資產淨值		\$ 114,967,673	\$ 103,866,795
Total assets less current liabilities	資產總值減流動負債		\$ 116,314,239	\$ 112,641,993
Non-current liabilities	非流動負債			
Deferred registration income	遞延註冊收入	15	\$ 17,589,005	\$ 18,550,061
Deferred tax liabilities	遞延稅項負債	16(b)	153,821	213,080
			\$ 17,742,826	\$ 18,763,141
Net assets	資產淨值		\$ 98,571,413	\$ 93,878,852

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Consolidated balance sheet at 31 December 2014

綜合資產負債表 二零一四年十二月三十一日

(Expressed in Hong Kong dollars)

(以港幣列示)

		NOTE 附註	2014	2013
Representing:	代表：			
Retained profits	保留溢利		\$ 98,571,413	\$ 93,878,852

Approved and authorised for issue by the board of directors on 24 March 2015.

董事局於二零一五年三月二十四日核准並許可發出。

YU Shin Gay, Joseph
Chairman
于善基
主席

SEE Chi Kwok
Director
施志國
董事

The notes on pages 43 to 68 form part of these financial statements.

第43至第68頁的附註屬本財務報表的一部分。

FINANCIAL STATEMENTS

財務報表

Balance sheet at 31 December 2014

資產負債表 二零一四年十二月三十一日

(Expressed in Hong Kong dollars)

(以港幣列示)

		NOTE 附註	2014	2013
Non-current assets	非流動資產			
Investment in a subsidiary	於附屬公司的投資	10	\$ -	\$ 10,000,000
Current assets	流動資產			
Trade receivables	應收賬款	11	\$ 4,446	\$ 92,196
Prepayments and other receivables	預付款及其他應收款	11	698,437	331,403
Cash and deposits with banks	現金及銀行存款	12	122,251,451	76,202,827
			\$ 122,954,334	\$ 76,626,426
Current liabilities	流動負債			
Amount due to a subsidiary	應付附屬公司款項	13	\$ 245,597	\$ 382,754
Other payables	其他應付款	14	2,911,125	2,525,330
Deferred registration income	遞延註冊收入	15	12,106,493	11,470,578
			\$ 15,263,215	\$ 14,378,662
Net current assets	流動資產淨值		\$ 107,691,119	\$ 62,247,764
Total assets net current liabilities	資產總值減流動負債		\$ 107,691,119	\$ 72,247,764
Non-current liabilities	非流動負債			
Deferred registration income	遞延註冊收入	15	\$ 10,464,854	\$ 9,895,127
Net assets	資產淨值		\$ 97,226,265	\$ 62,352,637
Representing:	代表：			
Retained profits	保留溢利		\$ 97,226,265	\$ 62,352,637

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董事局於二零一五年三月二十四日核准並許可發出。

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第43至第68頁的附註屬本財務報表的一部分。

FINANCIAL STATEMENTS

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Consolidated statement of changes in equity for the year ended 31 December 2014

(Expressed in Hong Kong dollars)

綜合權益變動表 截至二零一四年十二月三十一日止年度

(以港幣列示)

			Retained profits 保留溢利
Balance at 1 January 2013	於2013年1月1日的結餘	\$	79,286,139
Changes in equity for 2013:	於2013年的權益變動：		
Profit and total comprehensive income	溢利及全面收益總額		14,592,713
Balance at 31 December 2013 and 1 January 2014	於2013年12月31日及 2014年1月1日的結餘	\$	93,878,852
Changes in equity for 2014:	於2014年的權益變動：		
Profit and total comprehensive income	溢利及全面收益總額		4,692,561
Balance at 31 December 2014	於2014年12月31日的結餘	\$	98,571,413

The notes on pages 43 to 68 form part of these financial statements. 第43至第68頁的附註屬本財務報表的一部分。

FINANCIAL STATEMENTS

財務報表

Consolidated cash flow statement for the year ended 31 December 2014

綜合現金流量表 截至二零一四年十二月三十一日止年度

(Expressed in Hong Kong dollars)

(以港幣列示)

		NOTE 附註	2014	2013
Operating activities	經營業務			
Profit before taxation	除稅前溢利		\$ 4,891,014	\$ 15,246,459
Adjustments:	調節：			
Depreciation	折舊	4(b)	944,056	1,456,843
Impairment of goodwill	商譽減值		6,997,240	-
Interest income	利息收入	3	(1,602,145)	(962,837)
Gain on disposal of property, plant and equipment	出售物業、廠房 及設備收益	3	-	(25,000)
Operating profit before changes in working capital	營運資金變動前的 經營溢利		\$ 11,230,165	\$ 15,715,465
(Increase)/decrease in trade and other receivables	應收賬款及其他應收款 (增加)/減少		(520,972)	271,693
Increase/(decrease) in other payables	其他應付款增加/(減少)		767,908	(271,131)
Decrease in deferred registration income	遞延註冊收入減少		(1,821,562)	(1,837,599)
Cash generated from operations	經營所得現金		\$ 9,655,539	\$ 13,878,428
Hong Kong Profits Tax (paid)/recovered	(已付)/已收回香港 利得稅		(470,864)	140,026
Net cash generated from operating activities	經營業務所得現金淨額		\$ 9,184,675	\$ 14,018,454
Investing activities	投資活動			
Interest received	已收利息		\$ 1,602,145	\$ 962,837
Increase in bank deposits with maturing beyond three months	尚餘超過3個月到期的 銀行存款增加		(4,382,578)	(13,794,828)
Payment for purchase of property, plant and equipment	購置物業、廠房 及設備付款		(512,664)	(1,402,350)
Proceeds from sales of property, plant and equipment	出售物業、廠房 及設備所得款項		-	25,000
Net cash used in investing activities	投資活動所用現金淨額		\$ (3,293,097)	\$ (14,209,341)
Net increase/(decrease) in cash and cash equivalents	現金及現金等價物增加/ (減少)淨額		\$ 5,891,578	\$ (190,887)
Cash and cash equivalents at 1 January	於1月1日的現金及現金 等價物		10,662,216	10,853,103
Cash and cash equivalents at 31 December	於12月31日的現金及現 金等價物	12	\$ 16,553,794	\$ 10,662,216

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