

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 2022 (Expressed in Hong Kong dollars)
截至2022年12月31日止年度(以港幣列示)

		Note	2022	2021
		附註	2022年	2021年
Revenue	營業額	2	\$ 33,667,805	\$ 34,317,402
Other net income	其他收入淨額	3	3,471,762	1,906,928
			\$ 37,139,567	\$ 36,224,330
Expenses before public mission activities expenses and depreciation				
未計公眾使命活動費用及折舊的支出				
Staff costs	員工成本	4(b)	\$ (17,087,349)	\$ (16,073,369)
Office costs	辦公室成本		(1,261,316)	(1,139,529)
Marketing costs	市場成本		(855,124)	(540,593)
IT & networks costs	資訊科技及網絡成本		(1,724,755)	(1,285,991)
Operating costs	經營成本		(5,546,770)	(4,264,996)
			\$ (26,475,314)	\$ (23,304,478)
Operating profit before public mission activities expenses and depreciation				
未計公眾使命活動費用及折舊的經營溢利				
Public mission activities expenses	公眾使命活動費用	4(d)	\$ (11,805,947)	\$ (7,596,949)
			\$ 10,664,253	\$ 12,919,852
Operating (loss) / profit before depreciation				
未計折舊的經營(虧損)/溢利				
Depreciation	折舊	4(c)	\$ (4,593,946)	\$ (4,777,362)
			\$ (1,141,694)	\$ 5,322,903
(Loss)/profit from operations				
經營所得(虧損)/溢利				
Finance costs	財務成本	4(a)	\$ (146,196)	\$ (259,199)
			\$ (5,735,640)	\$ 545,541
(Loss)/profit before taxation				
除稅前(虧損)/溢利				
Income tax	所得稅	6(a)	\$ -	\$ -
			\$ (5,881,836)	\$ 286,342
(Loss)/profit and total comprehensive income for the year				
本年度(虧損)/溢利及全面收益總額				
			\$ (5,881,836)	\$ 286,342

The notes on pages 57 to 87 form part of these financial statements.

第57至87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 2022 (Expressed in Hong Kong dollars)

於2022年12月31日(以港幣列示)

		Note 附註	2022 2022年	2021 2021年
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	7	\$ 8,467,790	\$ 5,298,924
Deposits	按金	9	654,659	–
			\$ 9,122,449	\$ 5,298,924
Current assets	流動資產			
Trade and other receivables	貿易應收賬款及 其他應收款	9	\$ 5,041,735	\$ 3,631,563
Cash and bank deposits	現金及銀行存款	10	197,255,235	201,178,059
			\$ 202,296,970	\$ 204,809,622
Current liabilities	流動負債			
Other payables	其他應付款	11	\$ 13,518,643	\$ 9,258,139
Deferred registration income	遞延註冊收入	12	21,122,702	21,653,674
Lease liabilities	租賃負債		2,390,264	2,764,439
			\$ 37,031,609	\$ 33,676,252
Net current assets	流動資產淨值		\$ 165,265,361	\$ 171,133,370
Total assets less current liabilities	資產總值減流動負債		\$ 174,387,810	\$ 176,432,294
Non-current liabilities	非流動負債			
Deferred registration income	遞延註冊收入	12	\$ 19,919,066	\$ 19,937,174
Lease liabilities	租賃負債		4,614,139	758,679
			\$ 24,533,205	\$ 20,695,853
NET ASSETS	資產淨值		\$ 149,854,605	\$ 155,736,441
Representing:	代表：			
Retained profits	保留溢利		\$ 149,854,605	\$ 155,736,441

Approved and authorised for issue by the board of directors on 3 April 2023. 董事局於2023年4月3日核准並許可發出。

Chan Sai Ming

陳細明

Chairman

主席

CHENG Siu Hong

鄭小康

Director

董事

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Consolidated Statement of Changes in Equity 綜合權益變動表

for the year ended 31 December 2022 (Expressed in Hong Kong dollars)
截至2022年12月31日止年度(以港幣列示)

		Retained profits 保留溢利
Balance at 1 January 2021	於2021年1月1日的結餘	\$ 155,450,099
Change in equity for 2021:	於2021年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	286,342
Balance at 31 December 2021 and 1 January 2022	於2021年12月31日及2022年1月1日的結餘	\$ 155,736,441
Change in equity for 2022:	於2022年的權益變動：	
Loss and total comprehensive income	虧損及全面收益總額	(5,881,836)
Balance at 31 December 2022	於2022年12月31日的結餘	\$ 149,854,605

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Consolidated Cash Flow Statement

綜合現金流量表

for the year ended 31 December 2022 (Expressed in Hong Kong dollars)

截至2022年12月31日止年度(以港幣列示)

		Note 附註	2022 2022年	2021 2021年
Operating activities	經營業務			
(Loss)/profit before taxation	除稅前(虧損)/溢利		\$ (5,881,836)	\$ 286,342
Adjustments:	調節:			
Depreciation	折舊	4(c)	4,593,946	4,777,362
Interest income	利息收入	3	(3,022,511)	(1,425,859)
Loss on disposal of property, plant and equipment	處置物業、廠房及設備的損失	4(c)	—	99,383
Finance costs	財務成本	4(a)	146,196	259,199
Operating (loss)/profit before changes in working capital	營運資金變動前的經營(虧損)/溢利		\$ (4,164,205)	\$ 3,996,427
(Increase)/decrease in trade and other receivables	貿易應收賬款及其他應收款(增加)/減少		(2,064,831)	1,342,238
Increase/(decrease) in other payables	其他應付款增加/(減少)		4,260,504	(212,007)
Decrease in deferred registration income	遞延註冊收入減少		(549,080)	(189,353)
Net cash (used in)/generated from operating activities	經營業務(所用)/所得現金淨額		\$ (2,517,612)	\$ 4,937,305
Investing activities	投資活動			
Interest received	已收利息		\$ 3,022,511	\$ 1,425,859
Decrease/(increase) in bank deposits maturing after three months when placed	存款期超過三個月之銀行存款減少/(增加)		5,062,897	(4,209,629)
Payment for purchase of property, plant and equipment	購置物業、廠房及設備付款		(1,269,698)	(562,885)
Net cash generated from/(used in) investing activities	投資活動所得/(所用)現金淨額		\$ 6,815,710	\$ (3,346,655)
Financing activities	融資活動			
Capital element of lease rentals paid	已付租金資金部分	10(b)	\$ (3,011,829)	\$ (2,941,700)
Interest element of lease rentals paid	已付租金利息部分	10(b)	(146,196)	(259,199)
Net cash used in financing activities	融資活動所用現金淨額		\$ (3,158,025)	\$ (3,200,899)
Net increase/(decrease) in cash and cash equivalents	現金及現金等價物增加/(減少)淨額		\$ 1,140,073	\$ (1,610,249)
Cash and cash equivalents at 1 January	於1月1日的現金及現金等價物		7,295,518	8,905,767
Cash and cash equivalents at 31 December	於12月31日的現金及現金等價物	10(a)	\$ 8,435,591	\$ 7,295,518

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