

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
Revenue	營業額	2	37,319,196	31,329,205
Other income	其他收入	3	1,566,823	1,720,117
Administrative and other operating expenses	行政及其他經營開支		(23,087,229)	(22,975,455)
Profit before taxation	除稅前溢利	4	15,798,790	10,073,867
Income tax	所得稅	6(a)	98,550	26,835
Profit and total comprehensive income for the year	本年度溢利及全面收益總額		15,897,340	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
Non-current assets			
Property, plant and equipment	7	2,710,984	851,940
Deposits	9	496,727	668,486
		3,207,711	1,520,426
Current assets			
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
		173,113,785	157,819,268
Current liabilities			
Other payables	11	9,849,366	10,604,302
Deferred registration income	12	23,406,682	22,234,442
		33,256,048	32,838,744
Net current assets		139,857,737	124,980,524
Total assets less current liabilities		143,065,448	126,500,950
Non-current liabilities			
Deferred registration income	12	18,495,993	17,750,285
Deferred tax liabilities	13(b)	—	78,550
		18,495,993	17,828,835
NET ASSETS		124,569,455	108,672,115

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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：		
Retained profits	保留溢利	124,569,455	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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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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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
Operating activities	經營業務		
Profit before taxation	除稅前溢利	15,798,790	10,073,867
Adjustments:	調節：		
Depreciation	折舊	4(b) 1,029,814	743,258
Interest income	利息收入	3 (1,016,356)	(1,163,684)
Operating profit before changes in working capital	營運資金變動前的經營溢利	15,812,248	9,653,441
Increase in trade and other receivables	應收賬款及其他應收款增加	(2,749,665)	(821,889)
(Decrease)/increase in other payables	其他應付款(減少)/增加	(754,936)	3,606,907
Increase in deferred registration income	遞延註冊收入增加	1,917,948	1,931,236
Cash generated from operations	經營所得現金	14,225,595	14,369,695
Hong Kong Profits Tax refunded	已收回香港利得稅	153,438	142,286
Net cash generated from operating activities	經營業務所得現金淨額	14,379,033	14,511,981
Investing activities	投資活動		
Interest received	已收利息	1,016,356	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	(49,803,878)	38,113,804
Payment for purchase of property, plant and equipment	購置物業、廠房及設備付款	(2,888,858)	(248,632)
Net cash (used in)/generated from investing activities	投資活動(所用)/產生 現金淨額	(51,676,380)	39,028,856
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物 (減少)/增加淨額	(37,297,347)	53,540,837
Cash and cash equivalents at 1 January	於 1 月 1 日的現金 及現金等價物	70,253,584	16,712,747
Cash and cash equivalents at 31 December	於 12 月 31 日的現金 及現金等價物	10 32,956,237	70,253,584

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