

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 2018 (Expressed in Hong Kong dollars)
截至二零一八年十二月三十一日止年度(以港幣列示)

		Note 附註	2018	2017 (restated) 經重列 (note 1(b)) (附註(1b))
Revenue	營業額	2	\$ 36,232,134	\$ 36,561,906
Other net income	其他收入	3	3,456,225	1,956,761
			\$ 39,688,359	\$ 38,518,667
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(a)	(14,324,720)	(13,316,850)
Office costs	辦公室成本		(4,037,698)	(4,617,800)
Marketing costs	市場成本		(721,009)	(939,858)
IT & networks costs	資訊科技及網路成本		(1,697,672)	(1,726,511)
Other costs	其他成本		(3,552,382)	(3,627,983)
			\$ (24,333,481)	\$ (24,229,002)
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		15,354,878	14,289,665
Public mission activities expenses	公眾使命活動開支	4(c)	(1,874,294)	—
Operating profit before depreciation	未計折舊的經營溢利		\$ 13,480,584	\$ 14,289,665
Depreciation	折舊	4(b)	(2,509,438)	(2,178,038)
Profit before taxation	除稅前溢利	4	10,971,146	12,111,627
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		10,971,146	12,111,627

The notes on pages 48 to 79 form part of these financial statements.

第48至第79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 2018 (Expressed in Hong Kong dollars)
二零一八年十二月三十一日 (以港幣列示)

		Note 附註	2018	2017
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	7	\$ 4,553,475	\$ 6,358,944
Deposits	按金	9	507,727	507,727
			\$ 5,061,202	\$ 6,866,671
Current assets	流動資產			
Trade and other receivables	應收賬款及其他應收款	9	\$ 2,753,361	\$ 2,174,092
Tax recoverable	可收回稅項	13(a)	—	69,522
Cash and cash equivalents	現金及現金等價物	10	188,227,738	176,479,591
			\$190,981,099	\$ 178,723,205
Current liabilities	流動負債			
Other payables	其他應付款	11	\$ 6,256,232	\$ 6,483,724
Deferred registration income	遞延註冊收入	12	22,666,017	23,505,374
			\$ 28,922,249	\$ 29,989,098
Net current assets	流動資產淨值		\$162,058,850	\$ 148,734,107
Total assets less current liabilities	資產總值減流動負債		\$167,120,052	\$ 155,600,778
Non-current liabilities	非流動負債			
Deferred registration income	遞延註冊收入	12	\$ 19,467,824	\$ 18,919,696
Deferred tax liabilities	遞延稅項負債	13(b)	—	—
			\$ 19,467,824	\$ 18,919,696
NET ASSETS	資產淨值		\$147,652,228	\$ 136,681,082

Consolidated Statement of Financial Position 綜合財務狀況表

At 31 December 2018 (Expressed in Hong Kong dollars)
二零一八年十二月三十一日 (以港幣列示)

		2018	2017
Representing:	代表：		
Retained profits	保留溢利	\$147,652,228	\$ 136,681,082

Approved and authorised for issue by the board of directors on 19
March 2019.

董事局於二零一九年三月十九日核准並許可發出。

Chan Sai Ming
Chairman

陳細明
主席

Stephen Ho Wai Chung
Director

何偉中
董事

Consolidated statement of changes in equity

綜合權益變動表

for the year ended 31 December 2018 (Expressed in Hong Kong dollars)
截至二零一八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 2017	於2017年1月1日的結餘	\$124,569,455
Change in equity for 2017:	於2017年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	12,111,627
Balance at 31 December 2017 and 1 January 2018	於2017年12月31日及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	於2018年12月31日的結餘	\$147,652,228

Consolidated cash flow statement

綜合現金流量表

for the year ended 31 December 2018 (Expressed in Hong Kong dollars)
截至二零一八年十二月三十一日止年度 (以港幣列示)

		Note 附註	2018	2017
Operating activities	經營業務			
Profit before taxation	除稅前溢利		\$ 10,971,146	\$ 12,111,627
Adjustments:	調節：			
Depreciation	折舊	4(b)	2,509,438	2,178,038
Interest income	利息收入	3	(2,763,480)	(1,456,230)
Loss on disposal of property, plant and equipment	處置物業、廠房及 設備的損失	4(b)	5,000	15,395
Operating profit before changes in working capital	營運資金變動前的 經營溢利		\$ 10,722,104	\$ 12,848,830
(Increase)/decrease in trade and other receivables	應收賬款及其他應收款 (增加)/減少		(579,269)	3,569,182
Decrease in other payables	其他應付款減少		(227,492)	(3,365,642)
(Decrease)/increase in deferred registration income	遞延註冊收入 (減少)/增加		(291,229)	522,395
Cash generated from operations	經營所得現金		\$ 9,624,114	\$ 13,574,765
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		\$ 9,693,636	\$ 13,574,765
Investing activities	投資活動			
Interest received	已收利息		\$ 2,763,480	\$ 1,456,230
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		(19,120,554)	(8,677,544)
Proceeds from disposal of property, plant and equipment	處置物業、廠房及 設備的收益		15,000	500
Payment for purchase of property, plant and equipment	購置物業、廠房及 設備付款		(723,969)	(5,841,893)
Net cash used in investing activities	投資活動所用現金淨額		\$ (17,066,043)	\$ (13,062,707)
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物 (減少)/增加淨額		\$ (7,372,407)	\$ 512,058
Cash and cash equivalents at 1 January	於1月1日的現金及 現金等價物		33,468,295	32,956,237
Cash and cash equivalents at 31 December	於12月31日的現金及 現金等價物	10	\$ 26,095,888	\$ 33,468,295

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第48至第79頁的附註屬本財務報表的一部分。