

## FINANCIAL STATEMENTS

### 財務報表

#### Consolidated statement of profit or loss and other comprehensive income for the year ended 31 December 2015

(Expressed in Hong Kong dollars)

綜合損益及其他全面收益表 截至二零一五年十二月三十一日止年度

(以港元列示)

		Note 附註	2015 HK\$ 港元	2014 HK\$ 港元
<b>Revenue</b>	<b>營業額</b>	2	<b>31,329,205</b>	31,709,958
Other income	其他收入	3	<b>1,720,117</b>	2,214,546
Administrative and other operating expenses	行政及其他經營開支		<b>(22,975,455)</b>	(22,036,250)
<b>Profit before impairment loss and taxation</b>	<b>減值虧損及稅前溢利</b>		<b>10,073,867</b>	11,888,254
Impairment loss on goodwill	商譽減值損失		–	(6,997,240)
<b>Profit before taxation</b>	<b>除稅前溢利</b>	4	<b>10,073,867</b>	4,891,014
Income tax	所得稅	6(a)	<b>26,835</b>	(198,453)
<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>10,100,702</b>	4,692,561

The notes on pages 44 to 70 form part of these financial statements.

第44至第70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 2015

(Expressed in Hong Kong dollars)

## 綜合財務狀況表 二零一五年十二月三十一日

(以港元列示)

		Note 附註	2015 HK\$ 港元	2014 HK\$ 港元
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	8	851,940	1,346,566
Deposits	按金	10	668,486	–
			<b>1,520,426</b>	1,346,566
<b>Current assets</b>	<b>流動資產</b>			
Trade and other receivables	應收賬款及其他應收款	10	2,832,850	2,679,447
Tax recoverable	可收回稅項	14(a)	202,960	393,682
Cash and deposits with banks	現金及銀行存款	11	154,783,458	139,356,425
			<b>157,819,268</b>	142,429,554
<b>Current liabilities</b>	<b>流動負債</b>			
Other payables	其他應付款	12	10,604,302	6,997,395
Deferred registration income	遞延註冊收入	13	22,234,442	20,464,486
			<b>32,838,744</b>	27,461,881
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>124,980,524</b>	114,967,673
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>		<b>126,500,950</b>	116,314,239
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Deferred registration income	遞延註冊收入	13	17,750,285	17,589,005
Deferred tax liabilities	遞延稅項負債	14(b)	78,550	153,821
			<b>17,828,835</b>	17,742,826
<b>Net assets</b>	<b>資產淨值</b>		<b>108,672,115</b>	98,571,413

## FINANCIAL STATEMENTS

### 財務報表

#### Consolidated statement of financial position (continued) at 31 December 2015

(Expressed in Hong Kong dollars)

綜合財務狀況表(續) 二零一五年十二月三十一日

(以港元列示)

	Note 附註	2015 HK\$ 港元	2014 HK\$ 港元
Representing:	代表 :		
<b>Retained profits</b>	<b>保留溢利</b>	<b>108,672,115</b>	98,571,413

Approved and authorised for issue by the board of directors on 22 March 2016.

董事局於二零一六年三月二十二日核准並許可發出。

#### Chan Sai Ming

Chairman

陳細明

主席

#### Young Wo Sang

Director

楊和生

董事

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第44至第70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 2015

(Expressed in Hong Kong dollars)

綜合權益變動表 截至二零一五年十二月三十一日止年度

(以港元列示)

		Retained profits 保留溢利 HK\$ 港元
<b>Balance at 1 January 2014</b>	於2014年1月1日的結餘	<b>93,878,852</b>
<b>Change in equity for 2014:</b>	於2014年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	<b>4,692,561</b>
<b>Balance at 31 December 2014 and 1 January 2015</b>	於2014年12月31日及2015年1月1日的結餘	<b>98,571,413</b>
<b>Change in equity for 2015:</b>	於2015年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	<b>10,100,702</b>
<b>Balance at 31 December 2015</b>	於2015年12月31日的結餘	<b>108,672,115</b>

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## FINANCIAL STATEMENTS

### 財務報表

#### Consolidated cash flow statement for the year ended 31 December 2015

(Expressed in Hong Kong dollars)

#### 綜合現金流量表 截至二零一五年十二月三十一日止年度

(以港元列示)

		Note 附註	2015 HK\$ 港元	2014 HK\$ 港元
<b>Operating activities</b>	<b>經營業務</b>			
Profit before taxation	除稅前溢利		<b>10,073,867</b>	4,891,014
Adjustments:	調節：			
Depreciation	折舊	4(b)	<b>743,258</b>	944,056
Impairment loss on goodwill	商譽減值損失		-	6,997,240
Interest income	利息收入	3	<b>(1,163,684)</b>	(1,602,145)
<b>Operating profit before changes in working capital</b>	<b>營運資金變動前的經營溢利</b>		<b>9,653,441</b>	11,230,165
Increase in trade and other receivables	應收賬款及其他應收款增加		<b>(821,889)</b>	(520,972)
Increase in other payables	其他應付款增加		<b>3,606,907</b>	767,908
Increase/(decrease) in deferred registration income	遞延註冊收入增加/(減少)		<b>1,931,236</b>	(1,821,562)
<b>Cash generated from operations</b>	<b>經營所得現金</b>		<b>14,369,695</b>	9,655,539
Hong Kong Profits Tax refunded/(paid)	已收回/(已付)香港利得稅		<b>142,286</b>	(470,864)
<b>Net cash generated from operating activities</b>	<b>經營業務所得現金淨額</b>		<b>14,511,981</b>	9,184,675
<b>Investing activities</b>	<b>投資活動</b>			
Interest received	已收利息		<b>1,163,684</b>	1,602,145
Decrease/(increase) in bank deposits maturing after three months when placed	尚餘超過3個月到期的銀行存款減少/(增加)		<b>38,113,804</b>	(4,223,625)
Payment for purchase of property, plant and equipment	購置物業、廠房及設備付款		<b>(248,632)</b>	(512,664)
<b>Net cash generated from/(used in) investing activities</b>	<b>投資活動所用現金淨額</b>		<b>39,028,856</b>	(3,134,144)
<b>Net increase in cash and cash equivalents</b>	<b>現金及現金等價物增加淨額</b>		<b>53,540,837</b>	6,050,531
<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>16,712,747</b>	10,662,216
<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>	11	<b>70,253,584</b>	16,712,747

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