

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 2023 (Expressed in Hong Kong dollars)

截至 2023 年 12 月 31 日止年度 (以港幣列示)

		Note 附註	2023 2023 年	2022 2022 年
Revenue	營業額	2	\$ 32,854,545	\$ 33,667,805
Other net income	其他收入淨額	3	6,964,059	3,471,762
			\$ 39,818,604	\$ 37,139,567
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)	\$ (18,322,169)	\$ (17,087,349)
Office costs	辦公室成本		(1,222,231)	(1,261,316)
Marketing costs	市場成本		(794,335)	(855,124)
IT & networks costs	資訊科技及網絡成本		(3,237,583)	(1,724,755)
Operating costs	經營成本		(5,218,200)	(5,546,770)
			\$ (28,794,518)	\$ (26,475,314)
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		\$ 11,024,086	\$ 10,664,253
Public mission activities expenses	公眾使命活動費用	4(d)	(12,690,439)	(11,805,947)
Operating loss before depreciation	未計折舊的經營虧損	4(c)	\$ (1,666,353)	\$ (1,141,694)
Depreciation	折舊		(3,287,668)	(4,593,946)
Loss profit from operations	經營所得虧損		\$ (4,954,021)	\$ (5,735,640)
Finance costs	財務成本	4(a)	(326,555)	(146,196)
Loss before taxation	除稅前虧損	4	\$ (5,280,576)	\$ (5,881,836)
Income tax	所得稅	6(a)	-	-
Loss and total comprehensive income for the year	本年度虧損及全面收益總額		\$ (5,280,576)	\$ (5,881,836)

The notes on pages 63 to 95 form part of these financial statements.

第 63 至 95 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 2023 (Expressed in Hong Kong dollars)

於 2023 年 12 月 31 日 (以港幣列示)

		Note 附註	2023 2023 年	2022 2022 年
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	7	\$ 5,612,113	\$ 8,467,790
Deposits	按金	9	654,759	654,659
			\$ 6,266,872	\$ 9,122,449
Current assets	流動資產			
Trade and other receivables	貿易應收賬款及 其他應收款	9	\$ 8,758,129	\$ 5,041,735
Cash and bank deposits	現金及銀行存款	10	188,902,800	197,255,235
			\$ 197,660,929	\$ 202,296,970
Current liabilities	流動負債			
Other payables	其他應付款	11	\$ 13,843,981	\$ 13,518,643
Deferred registration income	遞延註冊收入	12	20,422,505	21,122,702
Lease liabilities	租賃負債		2,359,830	2,390,264
			\$ 36,626,316	\$ 37,031,609
Net current assets	流動資產淨值		\$ 161,034,613	\$ 165,265,361
Total assets less current liabilities	資產總值減流動負債		\$ 167,301,485	\$ 174,387,810
Non-current liabilities	非流動負債			
Deferred registration income	遞延註冊收入	12	\$ 20,473,148	\$ 19,919,066
Lease liabilities	租賃負債		2,254,308	4,614,139
			\$ 22,727,456	\$ 24,533,205
NET ASSETS	資產淨值		\$ 144,574,029	\$ 149,854,605
Representing:	代表：			
Retained profits	保留溢利		\$ 144,574,029	\$ 149,854,605

Approved and authorised for issue by the board of directors on 18 April 2024.

董事會於 2024 年 4 月 18 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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第 63 至 95 頁的附註屬本財務報表的一部分。

Consolidated Statement of Changes in Equity

綜合權益變動表

for the year ended 31 December 2023 (Expressed in Hong Kong dollars)

截至 2023 年 12 月 31 日止年度 (以港幣列示)

		Retained profits 保留溢利
Balance at 1 January 2022	於 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	溢利及全面收益總額	(5,881,836)
Balance at 31 December 2022 and 1 January 2023	於 2022 年 12 月 31 日及 2023 年 1 月 1 日的結餘	\$ 149,854,605
Change in equity for 2023:	於 2023 年的權益變動：	
Loss and total comprehensive income	虧損及全面收益總額	(5,280,576)
Balance at 31 December 2023	於 2023 年 12 月 31 日的結餘	\$ 144,574,029

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Consolidated Cash Flow Statement

綜合現金流量表

at 31 December 2023 (Expressed in Hong Kong dollars)

於 2023 年 12 月 31 日 (以港幣列示)

		Note 附註	2023 2023 年	2022 2022 年
Operating activities	經營業務			
Loss before taxation	除稅前虧損		\$ (5,280,576)	\$ (5,881,836)
Adjustments:	調節：			
Depreciation	折舊	4(c)	3,287,668	4,593,946
Interest income	利息收入	3	(6,513,213)	(3,022,511)
Finance costs	財務成本	4(a)	326,555	146,196
Operating loss before changes in working capital	營運資金變動前的經營虧損		\$ (8,179,566)	\$ (4,164,205)
Increase in trade and other receivables	貿易應收賬款及其他應收款增加		(3,716,494)	(2,064,831)
Increase in other payables	其他應付款增加		325,338	4,260,504
Decrease in deferred registration income	遞延註冊收入減少		(146,115)	(549,080)
Net cash used in operating activities	經營業務所用現金淨額		\$ (11,716,837)	\$ (2,517,612)
Investing activities	投資活動			
Interest received	已收利息		\$ 6,513,213	\$ 3,022,511
Decrease in bank deposits maturing after three months when placed	存款期超過三個月之銀行存款減少		6,706,413	5,062,897
Payment for purchase of property, plant and equipment	購置物業、廠房及設備付款		(431,991)	(1,269,698)
Net cash generated from investing activities	投資活動所得現金淨額		\$ 12,787,635	\$ 6,815,710
Financing activities	融資活動			
Capital element of lease rentals paid	已付租金資金部分	10(b)	\$ (2,390,265)	\$ (3,011,829)
Interest element of lease rentals paid	已付租金利息部分	10(b)	(326,555)	(146,196)
Net cash used in financing activities	融資活動所用現金淨額		\$ (2,716,820)	\$ (3,158,025)
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物增加淨額		\$ (1,646,022)	\$ 1,140,073
Cash and cash equivalents at 1 January	於 1 月 1 日的現金及現金等價物		8,435,591	7,295,518
Cash and cash equivalents at 31 December	於 12 月 31 日的現金及現金等價物	10(a)	\$ 6,789,569	\$ 8,435,591

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