

## 財務報表 Financial Statements

於2017年8月31日資產負債表(以港幣列示)

Balance sheet at 31 August 2017 (Expressed in Hong Kong dollars)

		2017	2016
		\$	\$
<b>非流動資產</b>	<b>Non-current assets</b>		
固定資產	Fixed assets	<u>57,367,909</u>	<u>49,211,487</u>
<b>流動資產</b>	<b>Current assets</b>		
存貨	Inventories	<b>1,358,415</b>	1,333,031
預付款項、按金及應收款	Prepayments, sundry deposits and receivables	<b>28,438,529</b>	15,904,962
現金及銀行存款	Cash and bank deposits	<b>288,150,282</b>	331,501,262
		<u><b>317,947,226</b></u>	<u>348,739,255</u>
<b>流動負債</b>	<b>Current liabilities</b>		
應付賬款及應計項目	Accounts payable and accruals	<b>163,602,063</b>	149,293,833
預收收入	Receipts in advance	<b>3,437,389</b>	18,445,185
遞延政府補助	Deferred government grants	<b>1,966,808</b>	5,355,416
		<u><b>169,006,260</b></u>	<u>173,094,434</u>
<b>流動資產淨值</b>	<b>Net current assets</b>	<u><b>148,940,966</b></u>	<u>175,644,821</u>
<b>資產總值減流動負債</b>	<b>Total assets less current liabilities</b>	<b>206,308,875</b>	224,856,308
<b>非流動負債</b>	<b>Non-current liabilities</b>		
應付賬款及應計項目	Accounts payable and accruals	<b>10,613,090</b>	10,684,184
遞延政府補助	Deferred government grants	<b>805,499</b>	2,772,307
		<u><b>11,418,589</b></u>	<u>13,456,491</u>
<b>資產淨值</b>	<b>Net assets</b>	<u><b>194,890,286</b></u>	<u>211,399,817</u>
代表：	Representing:		
累計盈餘	<b>Accumulated surplus</b>	<u><b>194,890,286</b></u>	<u>211,399,817</u>

附錄三  
Appendix 3

截至2017年8月31日止年度全面收益表(以港幣列示)

Statement of comprehensive income for the year ended 31 August 2017 (Expressed in Hong Kong dollars)

		2017	2016
		\$	\$
<b>收入</b>	<b>Income</b>		
香港中學文憑考試	Hong Kong Diploma of Secondary Education Examination	<b>187,132,612</b>	198,076,610
國際和專業及其他本地考試	International and professional and other local examinations	<b>106,597,803</b>	98,446,196
基本能力評估	Basic Competency Assessment	<b>78,414,000</b>	58,992,000
銷售刊物	Sale of publications	<b>16,381,357</b>	14,543,145
政府補助	Government grants	<b>5,852,393</b>	21,851,889
利息收入	Interest income	<b>2,104,066</b>	2,330,384
雜項收入	Sundry income	<b>13,906,981</b>	14,504,758
		<b>410,389,212</b>	408,744,982
<b>支出</b>	<b>Expenditure</b>		
員工成本	Staff costs	<b>224,893,132</b>	216,157,888
考試人員開支	Examination personnel expenses	<b>86,552,029</b>	84,157,345
行政及其他營運費用	Administrative and other operating expenses	<b>96,976,127</b>	102,886,068
折舊	Depreciation	<b>18,477,455</b>	25,246,836
		<b>426,898,743</b>	428,448,137
<b>年度虧損及全面收益總額</b>	<b>Deficit and total comprehensive income for the year</b>	<b>(16,509,531)</b>	(19,703,155)

截至2017年8月31日止年度儲備變動表(以港幣列示)

Statement of changes in reserves for the year ended 31 August 2017 (Expressed in Hong Kong dollars)

		累計盈餘 Accumulated surplus \$
於2015年9月1日	At 1 September 2015	231,102,972
年度虧損及全面收益總額	Deficit and total comprehensive income for the year	<u>(19,703,155)</u>
於2016年8月31日	At 31 August 2016	<u>211,399,817</u>
於2016年9月1日	At 1 September 2016	211,399,817
年度虧損及全面收益總額	Deficit and total comprehensive income for the year	<u>(16,509,531)</u>
於2017年8月31日	At 31 August 2017	<u>194,890,286</u>